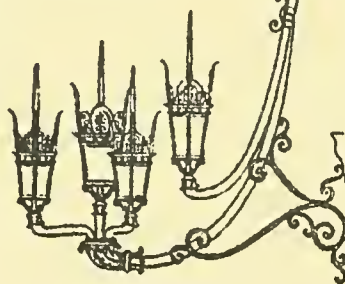


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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
June 30, 1975



CITY OF BOSTON  PRINTING SECTION

City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending

June 30, 1975





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AUDITING DEPARTMENT

CITY OF BOSTON AND COUNTY OF SUFFOLK

To the Honorable Kevin H. White, Mayor of Boston, and Members of the City Council.

GENTLEMEN:

I am pleased to present the financial statements of the City of Boston and the County of Suffolk for the year ended June 30, 1975.

Operations for the year ended June 30, 1975, were on a break-even basis. Receipts exceeded budget by approximately \$18 million primarily as a result of reimbursements of school construction and hospital costs by the Commonwealth. On the other hand, expenditures also exceeded budget by \$18 million largely as a result of court-ordered desegregation in the schools. Police department expenditures were over budget by \$9 million, mostly accounted for by overtime in connection with desegregation, with most of the balance accounted for in the School Department.

Surplus revenue in the general revenue fund as of June 30, 1975, amounted to \$23,780,349, a decrease of \$6,704,129 from the amount reported on June 30, 1974. This decrease was accounted for principally by the transfer of taxes to the tax title account which takes them out of revenue. The city is moving more aggressively to take title to delinquent properties which, while having a temporary adverse effect on surplus, should result in improved collections in the future.

The city's cash balance at June 30 was approximately \$58 million. General fund cash amounted to \$49 million and capital improvement fund (non-revenue) cash amounted to \$9 million. Capital improvement cash was down from the previous year because of the city's decision to delay the sale of bonds in view of conditions in the bond market and accompanying high rates of interest.

During the fiscal year the city issued serial bonds amounting to \$39,980,000 and redeemed \$29,506,000 for a net increase in funded debt of \$10,474,000. The city's gross funded debt stands at \$392,811,500. Of this amount, \$16,233,500 represents rapid transit debt which is fully covered by sinking funds, leaving net debt of \$376,578,000. This amounts to approximately \$590 per capita. In addition to the long-term debt, there were \$20 million of bond anticipation notes outstanding as of the end of the fiscal year.

The city maintains its books on a modified accrual basis of accounting under which real and personal property taxes, less a reserve for abatements, are credited to revenue when levied; other revenue items are not credited until received. Expenditures, refunds, and similar items are charged to operations as incurred and set up in warrants payable or other applicable accounts.

The accounting procedures, as established by the Commonwealth of Massachusetts for cities and towns, differ in certain respects from generally accepted municipal accounting principles as established by the Municipal Finance Officers Association and the American Institute of Certified Public Accountants. An attempt has been made in the accompanying statements to follow the format recommended by M.F.O.A. As I stated last year, it is expected that over the years the city will gradually bring its books into line with generally accepted accounting principles to the extent permitted by statutes, ordinances, and other legal requirements.

Respectfully submitted,

WALTER W. MERRILL,
City Auditor and Auditor of the County of Suffolk.

SUMMARY OF AUDITING DEPARTMENT ACTIVITIES

During the fiscal year ended June 30, 1975, the Auditing Department processed the following transactions:

	Number	Approximate Value \$ Million
Employees paid	52,463	360
Vendor payments processed	99,307	178
Special contract payments processed	6,210	338
Contracts processed	1,805	184
Bonds redeemed and audited	9,000	30
Coupons audited	180,000	20

Organizational changes included the setting up of a Payment Section within the department in order to more effectively process invoices for payment. A revised and simplified procedure was introduced for processing special contract payments. Improved procedures for distributing postage charges were also implemented. Design work was begun for an improved standard invoice form and a standard service contract. It is expected that they will be introduced in fiscal 1976.

The Post-Audit Section was reactivated, and audits were carried out in nine departments. In addition, over twenty of the largest petty cash funds were audited and all such funds were circularized as of the end of the year.

Audits of the city's hospitals and of the city's funded debt were carried out by a firm of certified public accountants. Audits of federal grants were carried out as required.

The time required for issuance of monthly financial reports was significantly reduced by making greater use of the city's computer. Further improvements in both the timeliness and content of these reports is expected.

TABLE OF CONTENTS

Letter of Transmittal		
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SECTION A

COMBINED STATEMENTS

Exhibit A-1	Combined Balance Sheet	8-9
Exhibit A-2	Combined Analysis of Changes in Cash Position	10-11

SECTION B

GENERAL REVENUE FUNDS

Exhibit B-1	Comparative Balance Sheet	15
Exhibit B-2	Comparison of Actual with Estimated Revenues	16-17
Exhibit B-3	Summary of Appropriations, Expenditures and Balances	18-31
Exhibit B-4	Analysis of Changes in Fund Balances	32
Exhibit B-5	Analysis of Changes in Cash Position	33
Schedule B-1	Transfers	35
Schedule B-2	Summary of Expenditures	36-49
Schedule B-3	Schedule of Accounts Receivable	50
Schedule B-4	Analysis of Real and Personal Property Taxes Receivable	51
Schedule B-5	Cumulative Summary of Taxes Levied, Collected and Abated, by Year of Levy	52-53
Schedule B-6	Analysis of Tax Title Account	54
Schedule B-7	Analysis of Tax Possessions Account	55
Schedule B-8	Statement of Free Cash	56
Schedule B-9	Departmental Revenue	57-58
Schedule B-10	Other Revenues	59

SECTION C

SPECIAL REVENUE FUNDS

Exhibit C-1	Comparative Balance Sheet	63
Exhibit C-2	Summary of Receipts, Expenditures and Balances	64-69
Exhibit C-3	Analysis of Changes in Cash Position	70
Schedule C-1	Transfers	71
Schedule C-2	Amounts Due from Federal Government	72

SECTION D

CAPITAL IMPROVEMENTS FUND

Exhibit D-1	Comparative Balance Sheet	75
Exhibit D-2	Summary of Revenues, Expenditures and Balances	76-79
Exhibit D-3	Analysis of Changes in Fund Balance	80
Exhibit D-4	Analysis of Changes in Cash Position	81

SECTION E

DEBT AND SINKING FUNDS

Exhibit E-1	Combined Balance Sheet	84
Exhibit E-2	Analysis of Changes in Sinking Funds	85
Exhibit E-3	Debt Incurring Power within Debt Limit	86
Exhibit E-4	Changes in Gross and Net Debt	87
Exhibit E-5	Summary of the Status of Active Bond Issues	88-89
Exhibit E-6	Bond Redemptions and Interest Payable by Fiscal Years	90

SECTION F

TRUST FUNDS

	PAGE
Exhibit F-1 Comparative Balance Sheet	92
Schedule F-1 Schedule of Fund Balances	93
Schedule F-2 Changes in Appropriation Balances	94
Schedule F-3 Summary of Agency Fund Expenditures and Reimbursements	95

SECTION G

ENTERPRISE FUNDS

Exhibit G-1 Comparative Balance Sheet	98
Exhibit G-2 Combined Statement of Operations	99
Exhibit G-3 Combined Analysis of Changes in Fund Balances	100
Exhibit G-4 Combined Analysis of Changes in Cash Position	101
Schedule G-1 Summary of Expenditures	102
Schedule G-2 Schedule of Accounts Receivable	102

SECTION H

MISCELLANEOUS SCHEDULES, CHARTS AND FACTS

Chart H-1 Valuations, Net Debt, Appropriation Orders, Tax Warrants and Tax Rates 1965-1975 .	104
Chart H-2 Summary of Tax Collections, 1965-1975	105
Schedule H-3 Tax Rate Appropriations	106
Chart H-3 Tax Rate Appropriations	107
Schedule H-4 Tax Rate Revenues	108
Chart H-4 Tax Rate Revenues	109
Schedule H-5 Number of Officials and Employees of City and County Departments As Required Under the Provisions of Chapter 486, Section 27, of the Acts of 1909, as Amended (City Charter).	110

SECTION A

COMBINED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
COMBINED BALANCE SHEET
June 30, 1975

	General Revenue Funds (Exhibit B-1) (Note 1)	Special Revenue Funds (Exhibit C-1)
ASSETS		
Cash on Hand and in Banks (Exhibit A-2) (Note 2)	\$49,067,505	
Amounts Due from Federal Government		\$12,436,084
Property Taxes Receivable	59,788,244	
Less: Overlay Reserve for Abatements	(1,285,271)	
Accounts Receivable	63,864,670	
Less: Amounts not Available until Collected	(63,864,670)	
Abatements in Excess of Overlay (to Be Raised in Taxes)	18,332,301	
Investments at Book Value		
Amounts to Be Provided for Debt Retirement from Future Taxes		
Debt Authorized But Unissued (Net)		
Interfund Accounts Receivable (Note 3)	5,913,144	8,017,686
Total Assets	\$131,815,923	\$20,453,770

LIABILITIES, RESERVES AND FUND BALANCES

Accounts and Warrants Payable	\$40,495,813	\$3,244,211
Interfund Accounts Payable	8,017,686	
General Obligation and Sinking Fund Bonds		
Reserves for Encumbrances	10,919,775	
Appropriation Balances	25,599,031	
Miscellaneous Reserves	356,324	
Fund Balance (Deficit)	46,427,294	17,209,559
Total Liabilities, Reserves and Fund Balances	\$131,815,923	\$20,453,770

NOTE 1. Includes Federal Revenue Sharing Funds.

NOTE 2. Includes Cash Equivalents of \$21,000,000.

NOTE 3. Includes Amounts Due from Agency and Sinking Funds (Net) of \$49,939.

NOTE 4. Includes Agency Funds.

EXHIBIT A-1
City of Boston and County of Suffolk
COMBINED BALANCE SHEET
June 30, 1975

Capital Improvements Fund (Exhibit D-1)	Enterprise Funds (Exhibit G-1)	Total (Memorandum Only)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1) (Note 4)
\$8,887,240		\$57,954,745	\$255,318	\$15,976,169
		12,436,084		
		59,788,244		
		(1,285,271)		
	\$13,942,548	77,807,218		64,731
	(13,942,548)	(77,807,218)		(64,731)
		18,332,301		
			16,232,839	256,469,698
			376,370,080	
322,511,400		322,511,400		
		13,930,830		
\$331,398,640	—	\$483,668,333	\$392,858,237	\$272,445,867
<hr/>				
	\$2,510,554	\$46,250,578		
	5,863,205	13,880,891		\$56,561
			\$392,811,500	
		10,919,775		
		25,599,031		
		356,324		
\$331,398,640	(8,373,759)	386,661,734	46,737	272,389,306
\$331,398,640	—	\$483,668,333	\$392,858,237	\$272,445,867

EXHIBIT A-2
City of Boston and County of Suffolk
COMBINED ANALYSIS OF CHANGES IN CASH POSITION
Year Ended June 30, 1975

Sources of Cash:	General Revenue Funds (Exhibit B-5) (Note 1)
Real and Personal Property Tax Collections	\$324,782,581
Tax Anticipation Notes Issued	100,000,000
Revenues Received from State	97,146,576
Departmental and Other Revenues Received	77,662,374
Receipts from Federal Government	21,213,238
Motor Vehicle Excise Tax Collections	12,083,414
Interest on Investments	2,526,642
Serial Bonds Issued	
Bond Anticipation Notes Issued	
Maturities of Treasury Bills	
Transfers from Other Funds	
Increase in Interfund Accounts Payable	8,017,686
Increase in Appropriation Balances	6,011,953
Increase in Warrants Payable	1,248,804
Increase in Miscellaneous Reserves	356,324
Increase in Reserves for Encumbrances	233,818
	<u>\$651,283,410</u>
Uses of Cash:	
Expenditures and Encumbrances	\$530,304,338
Tax Anticipation Notes Redeemed	100,000,000
Bond Anticipation Notes Redeemed	
Purchases of Treasury Bills	
Net Loss from Operations	
Transfers to Other Funds	
Increase in Interfund Accounts Receivable	5,381,539
Increase in Amounts Due from Federal Government	
Decrease in Miscellaneous Liabilities	
Decrease in Payroll Taxes and Amounts Withheld	1,262,279
	<u>\$636,948,156</u>
Increase (Decrease) in Cash	\$14,335,254
Cash Balance June 30, 1974	34,732,251
Cash Balance June 30, 1975 (Exhibit A-1)	<u>\$49,067,505</u>

NOTE 1. Includes Federal Revenue Sharing.

EXHIBIT A-2
City of Boston and County of Suffolk
COMBINED ANALYSIS OF CHANGES IN CASH POSITION
Year Ended June 30, 1975

Special Revenue Funds (Exhibit C-4)	Capital Improvements Fund (Exhibit D-4)	Enterprise Funds (Exhibit G-3)	Total (Memorandum Only)
			\$324,782,581
			100,000,000
			97,146,576
\$13,646,233	\$7,077,753		98,386,360
54,502,222			75,715,460
			12,083,414
			2,526,642
	39,980,000		39,980,000
	90,000,000		90,000,000
	135,113,540		135,113,540
		\$182,367	182,367
		5,863,205	13,880,891
			6,011,953
	4,717		1,253,521
			356,324
			233,818
\$68,148,455	\$272,176,010	\$6,045,572	\$997,653,447
\$52,184,322	\$92,111,085		\$674,599,745
			100,000,000
	70,000,000		70,000,000
	135,113,540		135,113,540
		\$9,486,364	9,486,364
3,025,029			3,025,029
8,017,686			13,399,225
12,436,084			12,436,084
3,974,950		248,908	4,223,858
			1,262,279
\$79,638,071	\$297,224,625	\$9,735,272	\$1,023,546,124
(\$11,489,616)	(\$25,048,615)	(\$3,689,700)	(\$25,892,677)
11,489,616	33,935,855	3,689,700	83,847,422
—	\$8,887,240	—	\$57,954,745

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Comparative Balance Sheet

	General Revenue Funds	Federal Revenue Sharing Funds	Total	
			June 30, 1975	June 30, 1974
ASSETS				
Cash on Hand and in Bank (Exhibit B-5) (Note 1)	\$19,550,412	\$29,517,093	\$49,067,505	\$34,732,251
Property Taxes Receivable (Schedule B-4)	59,788,244		59,788,244	71,391,347
Less: Overlay Reserve for Abatements (Note 2)	(1,285,271)		(1,285,271)	(8,957,811)
Accounts Receivable (Schedule B-3)	63,864,670		63,864,670	50,254,675
Less: Amounts Not Available Until Collected	(63,864,670)		(63,864,670)	(50,254,675)
Abatements in Excess of Overlay — To Be Raised in Taxes (Schedule B-5) (Note 2)	18,332,301		18,332,301	10,208,128
Amounts Due from Enterprise Funds	5,863,205		5,863,205	
Amounts Due from Trust Funds (Net) (Schedule F-3)	56,561		56,561	
Amounts Due (to) from Sinking Funds	(6,622)		(6,622)	531,605
Total Assets	\$102,298,830	\$29,517,093	\$131,815,923	\$107,905,520
LIABILITIES, RESERVES AND FUND BALANCES				
LIABILITIES				
Payroll Taxes and Amounts Withheld	\$2,178,301		\$2,178,301	\$3,440,580
Warrants Payable	26,508,795	\$4,633,374	31,142,169	17,242,759
Tax Refunds Payable	4,673,010		4,673,010	4,307,629
Amounts Due Special Revenue Funds	8,017,686		8,017,686	
Overpayments of Taxes, Licenses, etc.	1,981,014		1,981,014	
Miscellaneous Liabilities	521,319		521,319	
Total Liabilities	\$43,880,125	\$4,633,374	\$48,513,499	\$24,990,968
RESERVES				
Reserve for Encumbrances (Note 3)	\$9,700,394	\$1,219,381	\$10,919,775	\$12,935,931
Appropriation Balances (Exhibit B-3) (Note 3)	24,581,638	1,017,393	25,599,031	19,591,250
Premium on Permanent Loans	115,922		115,922	
Unappropriated Revenue from State	240,402		240,402	
Total Reserves	\$34,638,356	\$2,236,774	\$36,875,130	\$32,527,181
FUND BALANCES				
Surplus Revenue	\$23,780,349	\$22,646,945	\$46,427,294	\$50,387,371
Total Liabilities, Reserves and Fund Balances	\$102,298,830	\$29,517,093	\$131,815,923	\$107,905,520

NOTE 1. Includes cash equivalents of \$21,000,000.

NOTE 2. The Funding Loan Law, chapter 717, section 5, Acts of 1957, provides, that for the purpose of providing for abatements granted on account of taxes assessed, the assessors shall add to the amount to be assessed in such year an overlay of not less than 5 percent and not more than 6 percent thereof. Should the amount be inadequate in any year, the assessors shall add to the amount to be assessed in the following year such additional amount as may be required. An original overlay reserve of 6 percent was provided for the year ended June 30, 1975.

NOTE 3. Open purchase and service orders and estimated costs for utilities and similar services incurred but not yet billed are charged to expenditures and set up as reserves for encumbrances. Open contracts for services chargeable to the 1974-75 budget period are carried forward as appropriation balances.

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Comparison of Actual with Estimated Revenues
Year Ended June 30, 1975

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
Departmental Revenues: (Schedule B-9)			
City, Net of Refunds	\$7,030,657	\$9,266,487	
County, Net of Refunds	6,306,137	7,430,976	
School Committee	955,732	937,721	
Health and Hospitals	47,560,000	52,600,698	
Total Departmental Revenues	\$61,852,526	\$70,235,882	\$8,383,356
Other Revenues (Schedule B-10)	\$7,426,492	\$7,426,492	
Revenues from State:			
Urban Renewal Assistance	\$1,701,446	\$1,747,585	
Urban Redevelopment, Chapter 121A	4,942,100	6,853,053	
State Lottery, Chapter 29	9,491,025	9,692,281	
Highway Fund, Chapter 479, Section 13	1,842,770	1,843,405	
School Aid, Chapters 69 and 71	4,543,986	3,084,857	
School Aid, Chapter 70	49,350,363	51,274,065	
Pupils' Transportation, Chapter 71, Section 7B	495,931	450,000	
Reimbursement of Taxes:			
State Owned Lands	1,319,231	1,319,280	
Government Center	357,570		
Reimbursement of Appeals Court Salaries	144,713		
Beano Taxes and License Fees	290,369	23,017	
School Building Aid	4,428,325	10,481,913	
Veterans' Services	3,600,000	3,062,203	
Reimbursement on Abatements to Veterans	36,891	453,636	
Reimbursement on Abatements to Widows	111,293		
Education of Deaf and Blind		70,067	
Court House Maintenance	1,034,000	586,007	
Racial Imbalance, Chapter 71, Section 37D	1,309,324	3,014,703	
Pupils' Transportation, Chapter 76, Section 7	33,732		
Vocational Education, Chapter 74, Sections 9, 10, and 12	3,306,682	2,122,222	
Special Education, Chapter 58, Section 18A		1,068,282	
Premature Birth Care	1,000		
Total Revenues from State	\$88,340,751	\$97,146,576	8,805,825
Motor Vehicle Excise Taxes:			
Collections on Current Year Levy	\$10,572,575	\$2,370,511	
Collections on Prior Year Levy		10,540,031	
Less: Refunds		(827,128)	
Total Motor Vehicle Excise Taxes	\$10,572,575	\$12,083,414	1,510,839
Real and Personal Property Taxes: (Schedule B-4) (Note 1)			
Initial Levy	\$350,952,140	\$350,952,140	
Additional Levy		122,293	
	\$350,952,140	\$351,074,433	
Overlay Reserve for Abatements	(19,864,927)	(19,864,927)	
Total Real and Personal Property Taxes (Net)	\$331,087,213	\$331,209,506	122,293

EXHIBIT B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Comparison of Actual with Estimated Revenues

Year Ended June 30, 1975

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
Transfers from Other Funds:			
Federal Revenue Sharing	\$21,000,000	\$21,000,000	
Parking Meter Fees (Schedule C-1)	1,000,000	1,000,000	
Total Transfers from Other Funds	\$22,000,000	\$22,000,000	
Assessment Overestimates Used in Taxes:			
M.D.C. Parks	\$966,171	\$966,171	
M.D.C. Air Pollution District	4,585	4,585	
M.D.C. Sewers	537,338	537,338	
M.B.T.A. Operating Deficit	6,049	6,049	
Total Assessment Overestimates Used in Taxes	\$1,514,143	\$1,514,143	
Total	\$522,793,700	\$541,616,013	\$18,822,313
Transfers to General Revenue Appropriations (Schedule B-1)		(18,432,589)	(18,432,589)
Total Revenues (Exhibit B-4)	\$522,793,700	\$523,183,424	\$389,724

NOTE 1. Real and personal property taxes are taken into revenue when levied.

EXHIBIT B-3

City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Balance June 30, 1974
<hr/>	
CITY BUDGET	
<i>General Government</i>	
Legislative and Executive:	
Mayor, Office Expenses	
City Council	\$7,262
City Council Proceedings	
Mayor's Office of Cultural Affairs	
Model Cities Administration	158,000
Mayor's Office of Public Service	57,824
Human Relations Task Force	
Conventions and Entertainment of Distinguished Guests	
Public Celebrations	
United States Bond Allotment Plan	
Council on Drug Abuse	2,000
Boston Rent Control Administration	32,656
Development and Industrial Commission	61,870
Commission on Affairs of the Elderly	3,138
Mayor's Office, Consumer Affairs Council	
Mayor's Safe Streets Act Advisory Committee	
Mayor's Office of the Boston Bicentennial	8,850
Mayor's Office, Licensing Division	
Mayor's Office of Planning and Neighborhood Services	
Elections:	
Election Department	21,874
Finance:	
Auditing Department	51,240
Assessing Department	24,256
Treasury Department:	
Collecting Division	1,245
Treasury Division	2,570
Board of Commissioners of Sinking Funds	
Administrative Services:	
Administrative Division	59,020
Personnel Division	6,640
Purchasing Division	18,364
Budget Division	
Purchasing Division, Printing Section	
Purchasing Division, Printing Section, Office Supplies	
Art Commission	
Data Processing Unit	154,694
Law:	
Law Department	26,879
Recording and Reporting:	
City Clerk Department	
Registry Division	
Planning:	
Zoning Commission	

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$452,753	\$126,075		\$578,828	
482,915	71,448		561,625	
8,500		\$1,830	6,670	
537,205	17,589		554,794	
100,000			58,000	\$200,000
1,233,738	41,595		1,332,689	468
213,841	45,466		259,307	
20,000		9,920	10,080	
131,300	20,236		146,755	4,781
15,415		761	14,654	
109,600		5,601	104,499	1,500
835,823		38,729	829,750	
200,119		2,717	215,658	43,614
233,456	7,680	20,454	222,020	1,800
96,300		2,837	93,463	
69,876	14,919		84,795	
790,440	26,543	12,000	795,833	18,000
41,329		15,968	25,361	
	200,000	22,915	177,085	
1,032,361		138,005	902,625	13,605
669,078	23,002		732,661	10,659
1,593,900		167,511	1,378,075	72,570
546,290	467,686	13,909	964,562	36,750
617,084	20,463		636,913	3,204
2,665		2,415	250	
419,231	50,925	37,254	373,422	118,500
308,953	9,095	36,000	272,493	16,195
467,197	129		477,633	8,057
134,256	4,725	16,325	122,656	
1,317,383	109,225		1,424,015	2,593
30,000		1,607	28,393	
3,335		2,125	1,210	
826,965	878,332	11,600	1,841,857	6,534
1,006,670	287,862		1,216,177	105,234
193,255		7,297	185,958	
370,449		14,299	356,150	
4,960		309	4,651	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Balance June 30, 1974
General Government Buildings:	
Real Property Department:	
Buildings Division	\$14,494
Property Division	6,628
Market Division	
Auditorium Commission	8,706
Public Facilities Department	2,501,287
Miscellaneous General Government:	
Finance Commission	
Boston Redevelopment Authority	
Animal Control Commission	
Total General Government	<u>\$3,229,497</u>
<i>Public Safety</i>	
Police:	
Police Department	\$95,398
Fire:	
Fire Department	62,076
Protective Inspection and Regulations:	
Building:	
Building Department	379,821
Board of Appeals	
Board of Examiners	
Beacon Hill Architectural Commission	
Back Bay Architectural Commission	
Other:	
Traffic and Parking Department	227,788
Licensing Board	2,100
Total Public Safety	<u>\$767,183</u>
<i>Inspection</i>	
Housing Inspection Department	\$4,372
Weights and Measures Division	
Total Inspection	<u>\$4,372</u>
<i>Public Works</i>	
Public Works Department	\$1,268,826
Freedom Trail Commission	3,600
Total Public Works	<u>\$1,272,426</u>

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$3,460,190	\$426,710	\$400	\$3,898,540	\$2,454
456,093	338,983		747,914	53,790
62,049		3,284	58,765	
517,783	116,000	12,483	621,202	8,804
7,064,617	12,000	70,607	7,548,391	1,958,906
110,836		1,651	109,185	
1,347,570			1,342,865	4,705
123,959	440		26,589	97,810
\$28,259,739	\$3,317,128	\$670,813	\$31,345,018	\$2,790,533
 \$48,522,969	 \$9,349,752		 \$57,886,333	 \$81,786
 31,848,434	 184,462		 31,523,638	 571,334
2,545,909	70,871		2,679,814	316,787
69,107	7,031		76,138	
30,052		\$2,748	27,304	
1,975		207	1,768	
1,500		791	709	
3,230,041		40,679	3,247,034	170,116
185,062	23,529		178,948	31,743
\$86,435,049	\$9,635,645	\$44,425	\$95,621,686	\$1,171,766
 \$1,594,341	 \$44,985	 \$100,000	 \$1,447,734	 \$95,964
201,982		4,442	190,040	7,500
\$1,796,323	\$44,985	\$104,442	\$1,637,774	\$103,464
 \$12,310,381	 \$2,105,856	 \$216,129	 \$14,774,726	 \$694,208
15,000		5,600	13,000	
\$12,325,381	\$2,105,856	\$221,729	\$14,787,726	\$694,208

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Balance June 30, 1974
<i>Health and Hospitals</i>	
Health and Hospitals Department:	
Boston City Hospital	\$537,952
Mattapan Chronic Disease Hospital	81,783
Long Island Hospital	94,262
Air Pollution Control	233
Total Health and Hospitals	<u>\$714,230</u>
<i>Veterans' Services</i>	
Aid to Needy Veterans:	
Veterans' Services Department	
Veterans' Graves Registration	
Total Veterans' Services	<u></u>
<i>Libraries</i>	
Library Department	<u>\$52,404</u>
<i>Parks and Recreation</i>	
Parks and Recreation Department	\$465,191
Departmental Equipment — Park Department	82,051
Community Conservation Committee	1,750
Total Parks and Recreation	<u>\$548,992</u>
<i>Miscellaneous</i>	
Executions of Court, Damage Claims, and Reimbursements	
Workmen's Compensation Service	
Workmen's Compensation	
City Record	
Youth Activities Bureau	
Pensions and Annuities (Non-Contributory)	
Snow Removal	\$1,138,931
Federal Health Program	4,001
Construction of Buildings	78,607
Reserve Fund	
Hospitalization and Insurance Plan for Employees	
Transportation of School Children	68,044
Listing Board	
Total Miscellaneous	<u>\$1,289,583</u>
Total City Budget	<u><u>\$7,878,687</u></u>

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$45,215,316	\$3,931,398		\$49,202,542	\$482,124
4,563,555	158,259		4,719,843	83,754
5,571,325		\$1,663	5,601,613	62,311
81,040		9,999	69,274	2,000
\$55,431,236	\$4,089,657	\$11,662	\$59,593,272	\$630,189
\$9,688,170		\$5,560,623	\$4,127,547	
91,893		1,112	90,781	
\$9,780,063		\$5,561,735	\$4,218,328	
\$8,451,745	\$465,402	\$96,961	\$8,865,043	\$7,547
\$6,682,940	\$128,097		\$6,931,769	\$344,459
38,258		\$3,031	36,977	82,051
\$6,721,198	\$128,097	\$3,031	\$6,968,746	\$426,510
\$1,150,000	\$1,304,557		\$2,454,557	
63,224	12,818		76,042	
525,000	314,585		839,585	
11,620		\$7,434	4,186	
711,066	377,663		1,088,729	
6,655,000	773,523		7,428,523	
1,750,000		811,000	1,795,656	\$282,275
				4,001
			5,458	73,149
250,000		250,000		
9,479,008			8,121,545	1,357,463
	2,530		40,532	30,042
	224,000		92,307	131,693
\$20,594,918	\$3,009,676	\$1,068,434	\$21,947,120	\$1,878,623
\$229,795,652	\$22,796,446	\$7,783,232	\$244,984,713	\$7,702,840

	DEPARTMENT OR ACTIVITY	Balance June 30, 1974
	SCHOOL BUDGET	
	<i>School Committee</i>	
Administration:		
General Administration		
Business Administration		
Educational Administration		
Total Administration		
Instruction:		
Educational Direction and Supervision		
Elementary Schools		
Junior High Schools		
Latin and Day High Schools		
Special Education		
Physical Education		
Evening and Summer Schools		
Stores and Other Expenses		
Total Instruction		
Attendance and Health Services:		
Supervisors of Attendance		
School Physicians and Nurses		
Total Attendance and Health Services		
Pupil Transportation Service		
Operation of Plant:		
Office of Schoolhouse Custodian		
Custodians		
Heat for Buildings		
Utilities, Except Heat for Buildings		
Supplies, Except Utilities		
Supply Room		
Total Operation of Plant		
Maintenance of Plant		
Fixed Charges		
Food Services (Deficit Appropriation)		
Community Services		
Total School Committee		

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$3,041,180	\$1,351,539		\$622,612 568,514 3,201,593	
\$3,041,180	\$1,351,539		\$4,392,719	
\$94,739,310	\$9,329,407		\$4,737,771 43,114,566 18,091,288 28,373,287 4,456,608 696,008 516,476 4,082,713	
\$94,739,310	\$9,329,407		\$104,068,717	
\$2,686,850		\$133,459	\$793,354 1,760,037	
\$2,686,850		\$133,459	\$2,553,391	
\$502,380	\$4,314,038		\$4,816,418	
\$13,261,010		\$902,030	\$220,605 6,302,177 1,938,675 3,370,122 243,579 283,822	
\$13,261,010		\$902,030	\$12,358,980	
\$443,170		\$29,317	\$413,853	
3,199,100		106,610	3,092,490	
3,202,650		1,166,758	2,035,892	
324,350	\$190,827		515,177	
\$121,400,000	\$15,185,811	\$2,338,174	\$134,247,637	

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Balance June 30, 1974
SCHOOL BUDGET	
<i>Department of Planning and Engineering</i>	
Planning and Engineering:	
Administration and Trucking	\$1,807
Maintenance of Grounds	47,998
Maintenance of Buildings	307,820
Repairs of Furniture and Equipment	11,858
New Equipment	453
Replacement of Equipment	1,532
Vocational Education	9,099
Total Department of Planning and Engineering	<u>\$380,567</u>
Court Judgment — Integration	
Total School Budget	<u><u>\$380,567</u></u>
COUNTY BUDGET	
<i>General Government</i>	
Recording and Reporting:	
Registry of Deeds	
General Government Buildings:	
Court House Custodian	\$4,057
Total General Government	<u>\$4,057</u>
<i>Corrections</i>	
Jail	\$29,906
Penal Institutions Department:	
Central Office	
House of Correction	1,478
Middlesex County Training School	56,837
Total Corrections	<u>\$88,221</u>
<i>Judicial</i>	
Central Courts:	
Supreme Judicial Court	
Superior Court, Civil Session, General Expenses	
Superior Court, Civil Session, Clerk's Office	\$9,070
Superior Court, Criminal Session, Clerk's Office	
Superior Court, Criminal Session, District Attorney's Office	
Municipal Court, City of Boston	5,882
Boston Juvenile Court	
Probate Court	
Superior Court, Court Officer's Division	
Superior Court, Criminal Session, Probation Department	
Appeals Court	2,371
Total Central Courts	<u>\$17,323</u>

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$1,422,000		\$8,255	\$1,392,515	\$23,037
110,000		4,266	133,592	20,140
3,112,636	\$81,111		3,191,677	309,890
150,000		29,459	106,330	26,069
				453
100,000		25,519	74,481	1,532
				9,099
\$4,894,636	\$81,111	\$67,499	\$4,898,595	\$390,220
4,820,904		4,820,904		
\$131,115,540	\$15,266,922	\$7,226,577	\$139,146,232	\$390,220
\$752,600	\$12,918		\$765,518	
1,734,281	505,155		2,243,493	
\$2,486,881	\$518,073		\$3,009,011	
\$1,866,692	\$271,764		\$2,136,353	\$32,009
98,090	49,985		148,075	
1,939,508	377,614	\$6,000	2,285,221	27,379
		56,837		
\$3,904,290	\$699,363	\$62,837	\$4,569,649	\$59,388
\$357,834	\$32,271		\$390,105	
422,766	49,616		472,382	
1,777,635	7,749		1,794,454	
1,474,902	131,164		1,605,788	\$278
821,854		\$45,269	776,585	
2,645,413	351,169		3,001,124	1,340
873,563	210,472		1,084,035	
210,772	10,000	11,430	189,342	20,000
1,179,087	280,939		1,460,026	
257,013	3,179		260,192	
135,895	11,793		150,059	
\$10,156,734	\$1,088,352	\$56,699	\$11,184,092	\$21,618

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Balance June 30, 1974
District Courts:	
Municipal Court, Charlestown District	
Municipal Court, East Boston District	
Municipal Court, South Boston District	
Municipal Court, Dorchester District	
Municipal Court, Roxbury District	
Municipal Court, West Roxbury District	
Municipal Court, Brighton District	
Total District Courts	
Medical Examinations:	
Medical Examiner Service, Northern Division	
Medical Examiner Service, Southern Division	\$225
Associate Medical Examiner Service, Northern Division	
Associate Medical Examiner Service, Southern Division	
Total Medical Examinations	\$225
Other:	
Social Law Library	
Mental Illness	
Housing Court, City of Boston	
Total Other	
Miscellaneous:	
Pensions and Annuities (Non-Contributory)	
Total County Budget	\$109,826
DEBT REQUIREMENTS	
Redemption of Funded Debt:	
City	\$138,741
Premium on Permanent Loans	
Interest Payments:	
City Debt	278,164
Refunded Taxes	
Temporary Loans	
Total Debt Requirements	\$416,905
CONTRIBUTIONS TO RETIREMENT FUNDS	
State-Boston Retirement System — Expense Fund	
Boston Retirement Board (4%)	
State-Boston Retirement System (5%)	\$7,912,833
Workmen's Compensation Credit	
Total Contributions to Retirement Funds	\$7,912,833

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$257,520	\$16,243		\$273,763	
522,616	27,679		550,295	
279,124	61,507		325,088	\$15,543
965,731	213,527		1,179,258	
1,386,133	283,851		1,669,984	
520,083	99,026		619,109	
348,032	114,356		462,388	
\$4,279,239	\$816,189		\$5,079,885	\$15,543
\$104,160		\$1,319	\$102,841	
98,456		1,348	97,333	
12,438		557	11,881	
12,428		3,686	8,742	
\$227,482		\$6,910	\$220,797	
\$5,000			\$5,000	
55,000		\$100	54,900	
325,620	\$111,234	10,930	424,014	\$1,910
\$385,620	\$111,234	\$11,030	\$483,914	\$1,910
\$625,000	\$130,505		\$755,505	
\$22,065,216	\$3,363,716	\$137,476	\$25,302,853	\$98,459
\$27,248,552	\$1,527,460		\$28,879,000	\$35,753
	36,537		21,537	15,000
20,448,562	631,841	\$1,522,787	19,835,780	
100,000		5,462	94,538	
2,000,000		1,145,899	854,101	
\$49,797,111	\$2,195,838	\$2,671,148	\$49,681,956	\$50,753
\$430,657			\$430,657	
	\$30,933		30,933	
30,041,148	9,091,123		30,475,224	\$16,569,880
13,656			13,656	
\$30,485,461	\$9,122,056	—	\$30,950,470	\$16,569,880

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Balance June 30, 1974
STATE ASSESSMENTS	
State Examination of Retirement System	
Health Insurance — Retirement Program	
Motor Vehicle Excise Tax Bills	
Shellfish Purification	
Mosquito Control Project	
Special Education — Chapter 766	
Total State Assessments	
METROPOLITAN DISTRICT ASSESSMENTS	
Parks	\$966,171
Air Pollution District	4,585
Area Planning Council	
Boston Arena Authority	(101,294)
Total Metropolitan District Assessments	\$869,462
M.B.T.A. ASSESSMENTS	
Operating Deficit	\$6,049
Metropolitan District Assessment	
Total M.B.T.A. Assessments	\$6,049
APPROPRIATIONS TO COVER 1974 DEFICITS	
Abatements in Excess of Overlay	
General Revenue Appropriations, Expenditures, and Balances (Note 1)	\$17,574,329
FEDERAL REVENUE SHARING	
Police Department	
Fire Department	\$45,436
Public Works Department	595,234
Parks and Recreation Department	52,484
Health and Hospitals Department	1,119,077
Mattapan Chronic Disease Hospital	
Long Island Chronic Disease Hospital	
Total Federal Revenue Sharing	\$1,812,231
Grand Totals Appropriations, Expenditures, and Balances (Notes 1 and 2)	\$19,386,560

NOTE 1. Balance June 30, 1975 includes \$32,817 surplus receipts available for appropriations by the School Committee under Chapter 117, Acts of 1949.

NOTE 2. Open purchase and service orders and estimated costs for utilities and similar services incurred but not yet billed are charged to expenditures and set up as reserves for encumbrances. Open contracts for services chargeable to the 1974-75 budget period are carried forward as appropriation balances.

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Year Ended June 30, 1975

Appropriations	Transfers (Schedule B-1)		Expenditures (Schedule B-2)	Balance June 30, 1975
	To	From		
\$43,240			\$43,240	
325,269			325,269	
44,154			44,154	
6,446			6,446	
105,058			139,372	(\$34,314)
1,034,000		\$1,261,891		(227,891)
\$1,558,167		\$1,261,891	\$558,481	(\$262,205)
\$3,277,980		\$966,171	\$3,248,601	\$29,379
57,014		4,585	23,302	33,712
31,496			68,503	(37,007)
101,294				
\$3,467,784		\$970,756	\$3,340,406	\$26,084
\$25,113,685		\$6,049	\$25,110,567	\$3,118
7,565			5,076	2,489
\$25,121,250		\$6,049	\$25,115,643	\$5,607
\$8,387,486		\$8,387,486		
\$501,793,700	\$52,744,978	\$28,447,615	\$519,083,754	\$24,581,638
\$2,705,000		\$1,311	\$2,695,952	\$7,737
2,057,100		216	2,074,049	28,271
9,291,202		23	9,582,486	303,927
1,540,000		835	1,286,317	305,302
3,904,698		714	4,650,905	372,156
665,000		7,001	657,999	
837,000	\$5,928		842,928	
\$21,000,000	\$5,928	\$10,100	\$21,790,666	\$1,017,393
\$522,793,700	\$52,750,906	\$28,457,715	\$540,874,420	\$25,599,031

EXHIBIT B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Fund Balances
Year Ended June 30, 1975

GENERAL REVENUE FUNDS

Fund Balance, June 30, 1974		\$30,484,478
Additions:		
Actual Revenues Over Estimates (Exhibit B-2)	\$389,724	
Additional Tax Levy — Real and Personal Property Taxes, 1974	20,468	
Tax Title Abatements (Schedule B-6)	3,285,952	
Reinstated Taxes (Schedule B-4)	537,944	
Tax Title Receipts (Net of Refunds of \$66,511) (Schedule B-6)	5,017,551	
Tax Possession Receipts (Net of Refunds of \$100) (Schedule B-7)	318,225	
	<u>9,569,864</u>	
		\$40,054,342
Deductions:		
Taxes Transferred to Tax Titles (Schedule B-4)		16,273,993
Fund Balance, June 30, 1975 (Exhibit B-1) (Note 1)		<u>\$23,780,349</u>

FEDERAL REVENUE SHARING FUNDS

Fund Balance, June 30, 1974		\$19,902,893
Additions:		
Receipts from Federal Government (Exhibit B-5)	\$21,213,238	
Interest on Short Term Investments (Exhibit B-5)	2,526,642	
	<u>23,739,880</u>	
		\$43,642,773
Deductions:		
Appropriations to General Revenue Fund (Exhibit B-2)	\$21,000,000	
Less: Unexpended Balances	(4,172)	
	<u>20,995,828</u>	
Fund Balance, June 30, 1975 (Exhibit B-1)		<u>\$22,646,945</u>

NOTE 1. See Schedule B-8 for Statement of Free Cash.

EXHIBIT B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Cash Position
Year Ended June 30, 1975

	General Revenue Funds	Federal Revenue Sharing Funds	Total
Sources of Cash:			
Real and Personal Property Tax Collections (Note 1)	\$324,782,581		\$324,782,581
Tax Anticipation Notes Issued	100,000,000		100,000,000
Revenues Received from State	97,146,576		97,146,576
Departmental and Other Revenues Received	77,662,374		77,662,374
Receipts from Federal Government (Exhibit B-4)		\$21,213,238	21,213,238
Federal Revenue Sharing Funds Transferred	21,000,000	(21,000,000)	
Motor Vehicle Excise Tax Collections	12,083,414		12,083,414
Interest on Investments		2,526,642	2,526,642
Increase in Interfund Accounts Payable	8,017,686		8,017,686
Increase (Decrease) in Appropriation Balances	6,802,619	(790,666)	6,011,953
Increase in Revenue Sharing Warrants Payable		1,248,804	1,248,804
Increase in Miscellaneous Reserves	356,324		356,324
Increase in Revenue Sharing Reserve for Encumbrances		233,818	233,818
	<u>\$647,851,574</u>	<u>\$3,431,836</u>	<u>\$651,283,410</u>
Uses of Cash:			
Expenditures and Encumbrances (Note 1)	\$530,304,338		\$530,304,338
Tax Anticipation Notes Redeemed	100,000,000		100,000,000
Increase in Interfund Accounts Receivable	5,381,539		5,381,539
Decrease in Payroll Taxes and Amounts Withheld	1,262,279		1,262,279
	<u>\$636,948,156</u>		<u>\$636,948,156</u>
Increase in Cash	\$10,903,418	\$3,431,836	\$14,335,254
Cash Balance, June 30, 1974	8,646,994	26,085,257	34,732,251
Cash Balance, June 30, 1975 (Exhibit B-1)	<u>\$19,550,412</u>	<u>\$29,517,093</u>	<u>\$49,067,505</u>

NOTE 1. Real and Personal Property Taxes and Expenditures and Encumbrances are recorded on a modified accrual basis. Amounts for the year ended June 30, 1975, have been reflected as follows:

Real and Personal Property Tax Collections:

Real and Personal Property Taxes Levied (Net)	\$331,209,506
Decrease in Real and Personal Property Taxes Receivable	3,930,563
Increase in Overpayments of Taxes, Licenses, Etc.	1,981,014
Increase in Tax Refunds Payable	365,381
Increase in Abatements in Excess of Overlay	(8,124,173)
Tax Titles and Other Charges to Surplus (Net)	(4,579,710)
	<u>\$324,782,581</u>

Expenditures and Encumbrances:

Expenditures and Encumbrances (Exhibit B-3)	\$540,874,420
Decrease in General Revenue Reserve for Encumbrances	2,249,974
Increase in General Revenue Warrants Payable	(12,650,606)
Increase in Miscellaneous Liabilities	(169,450)
	<u>\$530,304,338</u>

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers (Note 1)
Year Ended June 30, 1975

Date of Council Order or Authorization	Authority	From	Amount	To	Amount
Sept. 16, 1974	City Council Order	Veterans' Services	\$300,000	Real Property Department	\$300,000
Sept. 23, 1974	City Council Order	Veterans' Services	200,000	Mayor's Office of Planning and Neighborhood Services	200,000
Dec. 24, 1974	City Council Order	Veterans' Services	100,000	Law Department	100,000
				Court House Custodian	6,000
				House of Correction, Penal Institutions	97,077
				Housing Court	111,234
Jan. 27, 1975	City Council Order	Reserve Fund	214,311		214,311
				Municipal Court, Dorchester	30,000
				Municipal Court, South Boston	20,000
				Probate Court	10,000
				Boston Juvenile Court	30,000
April 7, 1975	City Council Order	Snow Removal	90,000		90,000
May 5, 1975	City Council Order	Election Department	124,000	Listing Board	124,000
				Listing Board	100,000
				Auditorium Commission	116,000
May 5, 1975	City Council Order	Snow Removal	216,000		216,000
May 19, 1975	City Council Order	Snow Removal	500,000	Public Works	500,000
June 30, 1975	(Note 2)	Various General Fund Accounts	15,977,122	Various General Fund Accounts	15,977,122
June 30, 1975	(Note 2)	Various Revenue Sharing Accounts	5,928	Various Revenue Sharing Accounts	5,928
June 30, 1975	(Note 2)	Revenue Sharing Accounts	4,172	Federal Revenue Sharing Fund	
June 30, 1975	(Note 2)	State Assessment Overestimate	1,261,891	Revenue in Excess of Estimates	
June 30, 1975	(Note 3)	Deficit Appropriations	8,387,486	Abatements in Excess of Reserve Provided in 1974	
June 30, 1975	(Note 2)	Revenue in Excess of Estimates			18,432,589
June 30, 1975	(Note 2)	Reserves for Encumbrances, Prior Years			2,131,814
				Various General Fund Accounts	20,564,403
June 30, 1975	(Note 2)	Housing Inspection Department	100,000	Code Enforcement Program — Special Revenue Funds	
June 30, 1975	(Note 4)			Treasury Department, Collecting Division	467,686
June 30, 1975	(Note 4)			Data Processing Unit	826,962
June 30, 1975	(Note 4)			Public Works Department	1,605,856
June 30, 1975	(Note 4)			Redemption of Funded Debt	1,114,000
June 30, 1975	(Note 4)			Interest on Debt	631,841
June 30, 1975	(Note 4)			State Boston Retirement System (5%)	387,652
					5,033,997
June 30, 1975	(Note 5)	Enterprise Funds (Exhibit G-2)			
		1974 M.D.C. Assessment Underestimates	976,805		
June 30, 1975	(Note 2)	State Aid for Free Public Libraries		Library Department	240,402
June 30, 1975	(Note 2)	Accrued Interest Permanent Loans		Redemption of Funded Debt	413,460
June 30, 1975	(Note 2)	Premium on Permanent Loan Reserve		Premium on Permanent Loans	36,537
		State Reimbursement		Boston Retirement Board (4%)	30,933
		State Reimbursement		State Boston Retirement System (5%)	8,703,471
		Cash Receipt		Public Celebrations	342
		Total Transfers (Exhibit B-3)	\$28,457,715		\$52,750,906

NOTE 1. Transfers include amounts transferred among appropriation accounts, amounts transferred from general ledger accounts to appropriation accounts, and certain cash receipt items.

NOTE 2. Acts of 1909, Chapter 486, section 3B, as amended by Chapter 24, Acts of 1954 which permits the City Auditor with approval of the Mayor to make transfers to close the books.

NOTE 3. Amounts raised in tax levy on account of 1974 deficits, as provided in Chapter 717, Acts of 1957.

NOTE 4. Funds transferred to general revenue funds to cover charges against enterprise funds for services and other fixed costs.

NOTE 5. Amounts used to offset tax levy, as provided in Chapter 59, section 21.

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
CITY BUDGET	
<i>General Government</i>	
Legislative and Executive:	
Mayor, Office Expenses	\$578,828
City Council	561,625
City Council Proceedings	6,670
Mayor's Office of Cultural Affairs	554,794
Model Cities Administration	58,000
Mayor's Office of Public Service	1,332,689
Human Relations Task Force	259,307
Conventions and Entertainment of Distinguished Guests	10,080
Public Celebrations	146,755
United States Bond Allotment Plan	14,654
Council on Drug Abuse	104,499
Boston Rent Control Administration	829,750
Development and Industrial Commission	215,658
Commission on Affairs of the Elderly	222,020
Mayor's Office, Consumer Affairs Council	93,463
Mayor's Safe Streets Act Advisory Committee	84,795
Mayor's Office of the Boston Bicentennial	795,833
Mayor's Office, Licensing Division	25,361
Mayor's Office of Planning and Neighborhood Services	177,085
Elections:	
Election Department	902,625
Finance:	
Auditing Department	732,661
Assessing Department	1,378,075
Treasury Department:	
Collecting Division	964,562
Treasury Division	636,913
Board of Commissioners of Sinking Funds	250
Administrative Services:	
Administrative Division	373,422
Personnel Division	272,493
Purchasing Division	477,633
Budget Division	122,656
Purchasing Division, Printing Section	1,424,015
Purchasing Division, Printing Section, Office Supplies	28,393
Art Commission	1,210
Data Processing Unit	1,841,857
Law:	
Law Department	1,216,177
Recording and Reporting:	
City Clerk Department	185,958
Registry Division	356,150
Planning:	
Zoning Commission	4,651

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges
\$511,637	\$27,067	\$24,910	\$190		\$15,024
497,476	30,636	18,518	12,413		2,582
	6,670				
72,786	473,510	8,498			
58,000					
1,110,476	182,279	28,964	4,556		6,414
249,431	5,461	1,917	368		2,130
					10,080
8,247					138,508
14,654					
88,040	11,078	2,484	1,510		1,387
591,600	173,437	27,029	35,512		2,172
152,629	43,258	2,077	16,212		1,482
149,269	58,641	10,783	1,884		1,443
92,617	297	204	269		76
84,795					
171,204	610,490	6,360	7,779		
					25,361
					177,085
778,702	48,782	59,910	7,549		7,682
636,271	83,526	7,464	4,442		958
1,282,077	45,439	29,339	861		20,359
757,277	43,179	113,708	2,834		47,564
385,240	54,587	82,352	4,171		110,563
	250				
192,676	136,684	2,472	612		40,978
239,790	27,179	836	662		4,026
395,228	9,503	16,024	222		56,656
120,273	1,085	548			750
1,049,121	89,735	200,037	70,407		14,715
	1,210	28,393			
669,651	12,492	112,741	8,242		1,038,731
914,228	289,109	4,055	6,911		1,874
181,533	2,273	1,483	295		374
337,840	6,483	8,816	1,579		1,432
1,083	3,296	272			

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
General Government Buildings:	
Real Property Department:	
Buildings Division	\$3,898,540
Property Division	747,914
Market Division	58,765
Auditorium Commission	621,202
Public Facilities Department	7,548,391
Miscellaneous General Government:	
Finance Commission	109,185
Boston Redevelopment Authority	1,342,865
Animal Control Commission	26,589
Total General Government	<u>\$31,345,018</u>
<i>Public Safety</i>	
Police:	
Police Department	\$57,886,333
Fire:	
Fire Department	31,523,638
Protective Inspection and Regulations:	
Building:	
Building Department	2,679,814
Board of Appeals	76,138
Board of Examiners	27,304
Beacon Hill Architectural Commission	1,768
Back Bay Architectural Commission	709
Other:	
Traffic and Parking Department	3,247,034
Licensing Board	178,948
Total Public Safety	<u>\$95,621,686</u>
<i>Inspection</i>	
Housing Inspection Department	\$1,447,734
Weights and Measures Division	190,040
Total Inspection	<u>\$1,637,774</u>
<i>Public Works</i>	
Public Works Department	\$14,774,726
Freedom Trail Commission	13,000
Total Public Works	<u>\$14,787,726</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$1,644,329	\$1,939,576	\$256,275	\$56,193		\$2,167
229,659	497,623	13,657	5,871		1,104
55,007	3,025	733			
158,138	451,237	10,022	1,343		462
1,287,744	4,916,975	23,592	86,506	\$101,899	1,131,675
73,940	14,910	754	1,761		17,820
843,980	340,910	16,376			141,599
21,044	544	340			4,661
\$16,107,692	\$10,642,436	\$1,121,943	\$341,154	\$101,899	\$3,029,891
\$54,817,058	\$1,003,936	\$936,405	\$996,680		\$132,254
30,576,115	431,590	415,578	35,587		64,768
1,865,034	796,114	12,383	3,740		2,543
67,887	6,328	1,923			40
25,688		1,576			1,768
					709
2,115,600	723,608	341,917	63,804		2,105
167,942	6,382	3,280	796		548
\$89,635,324	\$2,967,958	\$1,713,062	\$1,100,607		\$204,735
\$1,255,110	\$99,153	\$10,599	\$673	\$81,277	\$922
167,443	3,218	2,526	13,085		3,768
\$1,422,553	\$102,371	\$13,125	\$13,758	\$81,277	\$4,690
\$8,824,160	\$4,172,805	\$1,050,067	\$333,589	\$329,904	\$64,201
	13,000				
\$8,824,160	\$4,185,805	\$1,050,067	\$333,589	\$329,904	\$64,201

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
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Health and Hospitals

Health and Hospitals Department:	
Boston City Hospital	\$49,202,542
Mattapan Chronic Disease Hospital	4,719,843
Long Island Hospital	5,601,613
Air Pollution Control	69,274
Total Health and Hospitals	\$59,593,272

Veterans' Services

Aid to Needy Veterans:	
Veterans' Services Department	\$4,127,547
Veterans' Graves Registration	90,781
Total Veterans' Services	\$4,218,328

Libraries

Library Department	\$8,865,043
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Parks and Recreation

Parks and Recreation Department	\$6,931,769
Community Conservation Committee	36,977
Total Parks and Recreation	\$6,968,746

Miscellaneous

Executions of Court, Damage Claims, and Reimbursements	\$2,454,557
Workmen's Compensation Service	76,042
Workmen's Compensation	839,585
City Record	4,186
Youth Activities Bureau	1,088,729
Pensions and Annuities (Non-Contributory)	7,428,523
Snow Removal	1,795,656
Construction of Buildings	5,458
Hospitalization and Insurance Plan for Employees	8,121,545
Transportation of School Children	40,532
Listing Board	92,307
Total Miscellaneous	\$21,947,120
Total City Budget	\$244,984,713

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$39,025,707	\$5,806,633	\$3,252,600	\$365,492	\$4,858	\$747,252
4,171,708	174,642	350,928	19,058	1,436	2,071
4,908,041	241,301	412,402	37,998		1,871
45,782	19,827	775	1,480		1,410
\$48,151,238	\$6,242,403	\$4,016,705	\$424,028	\$6,294	\$752,604
\$699,474	\$6,148	\$6,521	\$1,173		\$3,414,231
46,126	44,509	146			
\$745,600	\$50,657	\$6,667	\$1,173		\$3,414,231
\$6,230,560	\$1,040,663	\$1,191,938	\$13,590		\$388,292
\$5,445,060	\$630,118	\$505,008	\$85,420	\$240,615	\$25,548
23,073	13,261	578			65
\$5,468,133	\$643,379	\$505,586	\$85,420	\$240,615	\$25,613
\$75,523	\$28	\$491			\$2,454,557
					839,585
1,166	2,400	620			979
1,033,376	47,655	4,948	\$1,771		7,428,523
					1,795,656
				\$5,458	8,121,545
					40,532
92,200	107				
\$1,202,265	\$50,190	\$6,059	\$1,771	\$5,458	\$20,681,377
\$177,787,525	\$25,925,862	\$9,625,152	\$2,315,090	\$765,447	\$28,565,637

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
SCHOOL BUDGET	
<i>School Committee</i>	
Administration:	
General Administration	\$622,612
Business Administration	568,514
Educational Administration	3,201,593
Total Administration	<u>\$4,392,719</u>
Instruction:	
Educational Direction and Supervision	\$4,737,771
Elementary Schools	43,114,566
Junior High Schools	18,091,288
Latin and Day High Schools	28,373,287
Special Education	4,456,608
Physical Education	696,008
Evening and Summer Schools	516,476
Stores and Other Expenditures	4,082,713
Total Instruction	<u>\$104,068,717</u>
Attendance and Health Services:	
Supervisors of Attendance	\$793,354
School Physicians and Nurses	1,760,037
Total Attendance and Health Services	<u>\$2,553,391</u>
Pupil Transportation Service	<u>\$4,816,418</u>
Operation of Plant:	
Office of Schoolhouse Custodian	\$220,605
Custodians	6,302,177
Heat for Buildings	1,938,675
Utilities, Except Heat for Buildings	3,370,122
Supplies, Except Utilities	243,579
Supply Room	283,822
Total Operation of Plant	<u>\$12,358,980</u>
Maintenance of Plant	\$413,853
Fixed Charges	3,092,490
Food Services (Deficit Appropriation)	2,035,892
Community Services	515,177
Total School Committee	<u>\$134,247,637</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$240,925		\$381,687			
510,589		57,925			
2,661,372		540,221			
\$3,412,886		\$979,833			
\$4,486,759		\$251,012			
42,140,214		974,352			
17,711,667		379,621			
27,530,274		843,013			
3,350,971		1,105,637			
496,986		199,022			
487,367		29,109			
2,071,035		2,011,678			
\$98,275,273		\$5,793,444			
\$772,365		\$20,989			
1,701,153		58,884			
\$2,473,518		\$79,873			
	\$4,816,418				
\$210,659		\$9,946			
6,302,177					
		1,938,675			
20,067		3,350,055			
		243,579			
252,421		31,401			
\$6,785,324		\$5,573,656			
		\$413,853			
\$2,947,284		145,206			
2,035,892					
305,907		209,270			
\$116,236,084	\$4,816,418	\$13,195,135			

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
SCHOOL BUDGET	
<i>Department of Planning and Engineering</i>	
Planning and Engineering:	
Administration and Trucking	\$1,392,515
Maintenance of Grounds	133,592
Maintenance of Buildings	3,191,677
Repairs of Furniture and Equipment	106,330
Replacement of Equipment	74,481
Total Department of Planning and Engineering	4,898,595
Total School Budget	<u>\$139,146,232</u>
COUNTY BUDGET	
<i>General Government</i>	
Recording and Reporting:	
Registry of Deeds	\$765,518
General Government Buildings:	
Court House Custodian	2,243,493
Total General Government	<u>\$3,009,011</u>
<i>Corrections</i>	
Jail	\$2,136,353
Pénal Institutions Department:	
Central Office	148,075
House of Correction	2,285,221
Total Corrections	<u>\$4,569,649</u>
<i>Judicial</i>	
Central Courts:	
Supreme Judicial Court	\$390,105
Superior Court, Civil Session, General Expenses	472,382
Superior Court, Civil Session, Clerk's Office	1,794,454
Superior Court, Criminal Session, Clerk's Office	1,605,788
Superior Court, Criminal Session, District Attorney's Office	776,585
Municipal Court, City of Boston	3,001,124
Boston Juvenile Court	1,084,035
Probate Court	189,342
Superior Court, Court Officer's Division	1,460,026
Superior Court, Criminal Session, Probation Department	260,192
Appeals Court	150,059
Total Central Courts	<u>\$11,184,092</u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$1,216,383	\$133,592 3,191,677 106,330	\$176,132	\$74,481		
1,216,383	3,431,599	176,132	74,481		
\$117,452,467	\$8,248,017	\$13,371,267	\$74,481		
\$723,634	\$19,573	\$7,272	\$990		\$14,049
1,672,917	320,985	217,119	22,517		9,955
\$2,396,551	\$340,558	\$224,391	\$23,507		\$24,004
\$1,665,781	\$85,900	\$365,010	\$17,838		\$1,824
146,949	174	797			155
1,527,272	125,067	583,166	36,374		13,342
\$3,340,002	\$211,141	\$948,973	\$54,212		\$15,321
\$351,779	\$27,559	\$8,375	\$2,342		\$50
452,715	1,058	3,156	14,281		1,172
1,268,144	480,559	38,013	7,066		672
784,288	787,975	28,985	3,983		557
600,120	156,219	14,278	4,050		1,918
2,623,421	114,401	156,069	26,264		80,969
904,579	165,277	6,194	6,966		1,019
119,922	23,609	39,425	4,112		2,274
1,324,984	121,609	10,736	2,112		585
240,990	6,718	7,743	3,812		929
146,549		2,996	424		90
\$8,817,491	\$1,884,984	\$315,970	\$75,412	—	\$90,235

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
District Courts:	
Municipal Court, Charlestown District	\$273,763
Municipal Court, East Boston District	550,295
Municipal Court, South Boston District	325,088
Municipal Court, Dorchester District	1,179,258
Municipal Court, Roxbury District	1,669,984
Municipal Court, West Roxbury District	619,109
Municipal Court, Brighton District	462,388
Total District Courts	<u>\$5,079,885</u>
Medical Examinations:	
Medical Examiner Service, Northern Division	\$102,841
Medical Examiner Service, Southern Division	97,333
Associate Medical Examiner Service, Northern Division	11,881
Associate Medical Examiner Service, Southern Division	8,742
Total Medical Examinations	<u>\$220,797</u>
Other:	
Social Law Library	\$5,000
Mental Illness	54,900
Housing Court, City of Boston	424,014
Total Other	<u>\$483,914</u>
Miscellaneous:	
Pensions and Annuities (Non-Contributory)	\$755,505
Total County Budget	<u><u>\$25,302,853</u></u>

DEBT REQUIREMENTS

Redemption of Funded Debt:	
City	\$28,879,000
Premium on Permanent Loans	21,537
Interest Payments:	
City Debt	19,835,780
Refunded Taxes	94,538
Temporary Loans	854,101
Total Debt Requirements	<u><u>\$49,684,956</u></u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges
\$245,839	\$19,665	\$4,882	\$2,659		\$718
492,626	42,913	10,926	2,608		1,222
269,998	43,468	7,459	3,762		401
1,013,951	124,284	22,846	12,511		5,666
1,455,269	149,027	54,793	4,456		6,439
520,968	78,090	14,407	4,046		1,598
385,745	56,712	15,308	4,388		235
\$4,384,396	\$514,159	\$130,621	\$34,430		\$16,279
\$94,469	\$4,242	\$3,051	\$1,061		\$18
76,948	16,671	2,625	1,071		18
10,058	1,214	375	214		20
6,771	930	533	488		20
\$188,246	\$23,057	\$6,584	\$2,834		\$76
\$346,275	\$5,000 54,600 47,397	\$300 18,103	\$8,436		\$3,803
\$346,275	\$106,997	\$18,403	\$8,436		\$3,803
					\$755,505
\$19,172,961	\$3,080,896	\$1,611,912	\$198,831	—	\$905,223
					\$28,879,000 21,537
					19,835,780 94,538 854,101
					\$49,684,956

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

DEPARTMENT OR ACTIVITY	Total Expenditures
CONTRIBUTIONS TO RETIREMENT FUNDS	
State-Boston Retirement System — Expense Fund	\$430,657
Boston Retirement Board (4%)	30,933
State-Boston Retirement System (5%)	30,475,224
Workmen's Compensation Credit	13,656
Total Contributions to Retirement Funds	<u>\$30,950,470</u>
STATE ASSESSMENTS	
State Examination of Retirement System	\$43,240
Health Insurance — Retirement Program	325,269
Motor Vehicle Excise Tax Bills	44,154
Shellfish Purification	6,446
Mosquito Control Project	139,372
Total State Assessments	<u>\$558,481</u>
METROPOLITAN DISTRICT ASSESSMENTS	
Parks	\$3,248,601
Air Pollution District	23,302
Area Planning Council	68,503
Total Metropolitan District Assessments	<u>\$3,340,406</u>
M.B.T.A. ASSESSMENTS	
Operating Deficit	\$25,110,567
Metropolitan District Assessment	5,076
Total M.B.T.A. Assessments	<u>\$25,115,643</u>
Total General Revenue Expenditures	<u>\$519,083,754</u>
FEDERAL REVENUE SHARING	
Police Department	\$2,695,952
Fire Department	2,074,049
Public Works Department	9,582,486
Parks and Recreation Department	1,286,347
Health and Hospitals Department	4,650,905
Mattapan Chronic Disease Hospital	657,999
Long Island Chronic Disease Hospital	842,928
Total Federal Revenue Sharing	<u>\$21,790,666</u>
Total Expenditures (Exhibit B-3)	<u>\$540,874,420</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$393,832	\$23,200	\$10,000	\$3,325		\$300 30,933 30,475,224 13,656
\$393,832	\$23,200	\$10,000	\$3,325		\$30,520,113
					\$43,240 325,269 44,154 6,446 139,372
					\$558,481
					\$3,248,601 23,302 68,503
					\$3,340,106
					\$25,110,567 5,076
					\$25,115,643
\$315,106,785	\$37,277,975	\$24,651,361	\$2,591,727	\$765,117	\$138,690,459
\$34,847	\$843,244	\$1,070,674	\$298,634		\$448,553 215,292
	613,651	926,567	318,539		
129,337	7,896,028	343,794	517,832	\$695,495	
18,869	742,031	25,955	43,767	455,725	
227,418	2,713,666	1,709,821			
10,171	153,600	494,228			
	121,233	721,695			
\$420,642	\$13,083,453	\$5,292,734	\$1,178,772	\$1,151,220	\$663,845
\$315,527,427	\$50,361,428	\$29,944,095	\$3,770,499	\$1,916,667	\$139,354,301

SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Schedule of Accounts Receivable
June 30, 1975

Special Taxes	\$22,059
Motor Vehicle Excise Taxes, Levy of 1974-75	10,102,013
Motor Vehicle Excise Taxes, Levies of 1974 and Prior	12,464,607
Sidewalk Assessments	14,649
Tax Titles (Schedule B-6)	26,111,443
Tax Possessions (Schedule B-7)	7,081,983
Departmental Accounts Receivable	6,802,178
Special Street and Sewer Assessments	376,368
Special Assessments Apportioned — Not Due	889,370
Total Accounts Receivable (Exhibit B-1)	<u>\$63,864,670</u>

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cumulative Summary of Taxes Levied, Collected and Abated by Year of Levy
as of June 30, 1975

LEVY YEAR	Original Levy	Net Additions	Collections (Net of Refunds)	Transfers to Tax Titles (Net)
1967 and Prior				
1968	\$203,178,589	\$364,106	\$185,193,623	\$3,802,179
1969	230,939,476	281,627	209,811,695	4,430,042
1970	253,647,802	280,355	230,122,132	5,909,229
1971	293,841,539	429,595	263,187,735	8,238,459
1972	337,613,854	665,385	298,605,566	11,166,691
1973-74	518,538,217	400,300	455,879,140	12,019,973
Total Levies of 1973-74 and Prior	\$1,837,759,477	\$2,421,368	\$1,642,799,891	\$45,566,573
1974-75	350,952,140	122,293	301,504,047	
Total	\$2,188,711,617	\$2,543,661	\$1,944,303,938	\$45,566,573

Percentage Analysis 1968-1975

1968 Total Levy = 100.00	90.99	1.87
1969 Total Levy = 100.00	90.74	1.92
1970 Total Levy = 100.00	90.62	2.33
1971 Total Levy = 100.00	89.44	2.80
1972 Total Levy = 100.00	88.27	3.30
1973-74 Total Levy = 100.00	87.85	2.32
1974-75 Total Levy = 100.00	85.88	

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cumulative Summary of Taxes Levied, Collected and Abated by Year of Levy
as of June 30, 1975

Abatements	Balance Uncollected June 30, 1975 (Exhibit B-1)	Original Overlay Reserve	Abatements in Excess of Overlay		
			Total	June 30, 1974 and Prior	July 1, 1974 to June 30, 1975 (Exhibit B-1)
	\$3,906,179		<u>\$2,754,747</u>	<u>\$2,653,971</u>	<u>\$100,776</u>
\$12,705,702	1,841,191	\$9,715,945	2,989,757	2,824,921	164,836
16,597,210	382,156	11,187,943	5,409,267	5,098,770	310,497
15,857,140	2,039,656	14,435,389	1,421,751	489,684	932,067
20,582,792	2,262,148	13,989,372	6,593,420	4,457,239	2,136,181
26,010,370	2,496,612	16,215,466	9,794,904	3,619,834	6,175,070
35,168,651	15,870,753	29,241,371	5,927,280		8,512,874
\$126,921,865	\$28,798,695	\$94,785,486	\$32,136,379	\$16,490,448	\$18,332,301
18,580,837	30,989,549	19,864,927			
\$145,502,702	\$59,788,244	\$114,650,413	\$32,136,379	\$16,490,448	\$18,332,301
6.24	.90	4.77	1.47		
7.18	.16	4.84	2.34		
6.25	.80	5.68	.56		
6.99	.77	4.75	2.24		
7.69	.74	4.79	2.90		
6.78	3.05	5.63	1.14		
5.29	8.83	5.66			

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Title Account (Note 1)
Year Ended June 30, 1975

Balance, June 30, 1974		\$17,222,546
Additions:		
Transfers from:		
Tax Accounts (Schedule B-4)		\$16,273,993
Building Razing Charges (Net of Abated Charges of \$2,790)	\$327,291	
Sidewalk Assessment	1,943	
		<u>329,234</u>
Reinstatements from Tax Possessions (Schedule B-7)		2,227
Costs and Interest Billed to Property Owners	\$1,757,880	
Less: Cancelled Costs and Interest	384,493	
		<u>1,373,387</u>
		<u>\$35,201,387</u>
Deductions:		
Collections (Net of Refunds of \$66,511) (Exhibit B-4)		\$5,017,551
Abatements (Exhibit B-4)		3,285,952
Transfers to Tax Possessions (Schedule B-7)		243,316
Reinstatements to Tax Accounts (Schedules B-4 and B-5)		537,944
Reinstated to Sidewalk Assessments		56
Transfer to Sinking Funds		155
Transferred to Building Razing Charges		4,970
Balance, June 30, 1975 (Schedule B-3)		<u>\$26,111,443</u>

NOTE 1. The Tax Title Account reflects taxes and other charges receivable from properties for which the city has taken title in accordance with section 53 of Chapter 60 of the General Laws.

SCHEDULE B-8
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Statement of Free Cash (Note 1)
June 30, 1975

Surplus, June 30, 1975 (Exhibit B-1)	\$23,780,349
Less: Real and Personal Property Taxes Outstanding	59,788,244
Due from Trust Funds	69,261
Free Cash (Deficit) June 30, 1975	<u>(\$36,077,156)</u>

NOTE 1. Section 23, Chapter 59 of the General Laws provides that assessors may deduct from taxes assessed an amount equal to available funds on July first. Available funds, generally designated as "Free Cash," are certified each year by the Director of Accounts of the Commonwealth who has defined free cash as "Surplus Revenue Less Accounts Receivable."

SCHEDULE B-9
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS

Departmental Revenue

Year Ended June 30, 1975

City:			
Administrative Services Department:			
Printing Section		\$4,223	
Purchasing		16,653	
			\$20,876
Assessing Department			215,979
Auditing Department			2,380
Auditorium Commission			491,968
Board of Examiners			30,670
Building Department			998,722
City Clerk Department			31,257
City Record			10,738
Civil Defense			29,425
Election Department			1,348
Fire Department			217,804
Housing Inspection Department			3,524
Law Department			84,029
Library Department			88,066
Licensing Board			148,174
Liquor Licenses			1,427,568
Mayor's Office — Licensing Division			79,383
Miscellaneous			1,124
Office of Public Service			5,635
Office Supplies Account			21,909
Parks and Recreation Department			67,646
Peddlers' Licenses			4,650
Police Department			557,615
Public Facilities Department			5,510
Public Works and Sidewalks			722,000
Real Property Department:			
Building Division		\$771,652	
Market Division		40,850	
Real Property Division		1,768,815	
			2,581,317
Registry Division			156,653
Traffic and Parking Department			95,804
Treasury Department:			
Collecting Division		\$90,813	
Discount on U. S. Treasury Bills		954,893	
Premium on Temporary Loans		177	
Treasury Division		734	
			1,046,617
Veterans' Services			84,853
Weights and Measures			32,308
Zoning Board			935
Total Departmental Revenue — City (Exhibit B-2) (Note 1)			<u>\$9,266,487</u>
County:			
Central Courts			
Boston Housing Court		\$15,079	
Boston Juvenile Court		790	
Land Court		55,224	
Municipal Court, Civil Session		133,413	
Municipal Criminal Court		4,509,546	
Superior Court, Civil Session		58,476	
Superior Criminal Court		105,471	
Supreme Judicial Court		11,695	
			4,889,694

NOTE 1. Net of refunds and adjustments of \$413,131.

SCHEDULE B-9
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Departmental Revenue
Year Ended June 30, 1975

County (Cont.):

Courthouse Custodian		\$6,100
District Courts:		
Municipal Court, Chelsea District	\$75,910	
Municipal Court, East Boston District	176,270	
Municipal Court, Brighton District	320,456	
Municipal Court, Charlestown District	47,670	
Municipal Court, Dorchester District	156,098	
Municipal Court, Roxbury District	1,134,015	
Municipal Court, South Boston District	69,529	
Municipal Court, West Roxbury District	113,041	
		2,092,989
House of Correction:		
Regular	\$76	
Work Release Program	14,308	
		14,384
Jail		96,288
Reimbursement of Stenographic Services		11,635
Reimbursement of Judges, Chapters 738 and 744, Acts of 1956		2,488
Registry of Deeds		315,593
Telephone Commissions — County of Suffolk		1,805
Total Departmental Revenue — County (Exhibit B-2) (Note 2)		<u>\$7,130,976</u>

School Committee:

Dog Licenses	\$34,186
Miscellaneous	780
Supplies and Incidentals	79,439
Tuition — Extended Use	24,190
School Instruction	841,048
Damages by Dogs	(41,922)
Total Departmental Revenue — School Committee (Exhibit B-2)	<u>\$937,721</u>

Health and Hospitals:

Boston City Hospital	\$41,547,505
Health Division	22,738
Long Island Chronic Disease Hospital	6,445,391
Mattapan Chronic Disease Hospital	4,581,077
Inspection of Milk and Vinegar	3,987
Total Departmental Revenue — Health and Hospitals (Exhibit B-2)	<u>\$52,600,698</u>

NOTE 2. Net of refunds and adjustments of \$5,600.

SCHEDULE B-10

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Other Revenues

Year Ended June 30, 1975

Demolition of Abandoned Structures	\$160,884
Hospitalization and Insurance Plan	34,274
Reimbursement for Fringe Benefits	117,213
Interest and Penalties on Delinquent Taxes:	
Miscellaneous	\$890
Motor Vehicle Excise Tax	61,517
Real and Personal Property Taxes	1,317,426
Sewer Use Charges	8,937
Sidewalk Assessments	13
Special Assessments	707
	<hr/>
	1,389,490
Pensions and Annuities Reimbursed by Towns	93,503
Transfers from Reserve Accounts:	
Street Opening Account	\$973,847
Hospitalization Insurance — Direct Payment — Students	568
Employees Group Insurance — City Share of Dividend	117,597
Off-Street Parking Rentals	10,540
	<hr/>
	1,102,552
Taxes:	
Commonwealth of Massachusetts	\$44,129
Foreclosed Property	105,169
Old City Hall in Lieu of Taxes	113,787
Redevelopment Authority in Lieu of Taxes	2,000,000
Town of Brookline	7,555
	<hr/>
	2,270,640
Tax Titles, Costs and Interest	439,109
Telephone Commissions	36,645
Urban Redevelopment	1,779,758
Workmen's Compensation	2,424
	<hr/>
Total Other Revenues (Exhibit B-2) (Note 1)	<u>\$7,426,492</u>

NOTE 1. Net of refunds and adjustments of \$35,410.

SECTION C

SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Comparative Balance Sheet

ASSETS	June 30, 1975	June 30, 1974
Cash in Bank and on Hand (Exhibit C-3)		\$11,489,616
Amounts Due from Federal Government (Schedule C-2)	\$12,436,084	
Amounts Due from General Revenue Funds	8,017,686	
Total Assets	<u>\$20,453,770</u>	<u>\$11,489,616</u>
 LIABILITIES AND FUND BALANCE		
<i>Liabilities</i>		
Deposit and Suspense Accounts	\$3,244,211	\$4,895,387
Overpayments of Taxes, Licenses, etc. (Note 1)		1,710,303
Miscellaneous Other Liabilities (Note 1)		613,471
Total Liabilities	<u>\$3,244,211</u>	<u>\$7,219,161</u>
 <i>Fund Balance (Note 2)</i>		
Encumbered:		
Federal Grants	\$5,639,383	\$3,016,582
Highway Programs	76,373	374,603
Unallocated Revenue and Miscellaneous Funds	653,349	879,270
	<u>\$6,369,105</u>	<u>\$4,270,455</u>
Unencumbered	\$10,840,454	
Total Fund Balance	<u>\$17,209,559</u>	<u>\$4,270,455</u>
Total Liabilities and Fund Balance	<u>\$20,453,770</u>	<u>\$11,489,616</u>

NOTE 1. Overpayments of Taxes, Licenses, etc. and Miscellaneous Other Liabilities, previously reported in Special Revenue Funds have been included in General Revenue Funds as of June 30, 1975.

NOTE 2. School Department Federal Grants and Certain Miscellaneous Revenues previously reported in the School Budget of General Revenue Funds have been included in Special Revenue Funds as of June 30, 1975.

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Receipts, Expenditures and Balances

Year Ended June 30, 1975

FUND OR GRANT	Balance June 30, 1974
<i>Federal Grants for School Purposes</i>	
Placement of Children in Special Classes	\$11,490
Public Law 90-576, Cooperative Education	30,195
Elementary Secondary Education, Title VI A	2,563
Impacted Right to Reading Project, P.L. 90-35, Part D	109,420
Vocational Education Act — 1969	16,100
Bilingual Education, Title VII — 1971-72	30,892
Minority Recruiting Program	(402)
Bilingual Teacher Aid Training Program	1,320
Adult Basic Education, P.L. 89-750	7,823
Public Law 90-35, E.D.P.A., Part B-2 — 1970-71	1,742
Elementary Secondary Education, Title V — 1970-71	523
Elementary Secondary Education, Title VI B — 1970-71	3,959
Public Law 90-35, E.D.P.A., Part B-2 — 1971-72	(12,004)
Adult Basic Education — 1970-71	3,267
Elementary Secondary Education, Title III — 1971-72	30,199
Vocational Education, P.L. 90-576 — 1971-72	(61,364)
Elementary Secondary Education, Title I — 1971-72	(120,806)
Elementary Secondary Education, Title I — Special Accounts	6,055
Horace Mann, P.L. 89-313 — 1971-72	623
Elementary Secondary Education, Title II — 1972-73	2,534
Bilingual Education, Title VII — 1972-73	(8,403)
Vocational Education Act, P.L. 90-576 — 1972-73	51,734
Elementary Secondary Education, Title III — 1972-73	48,635
To Alleviate Black Teacher Shortage	1,913
Elementary Secondary Education, Title I — 1972-73	84,505
Adult Basic Education — 1972-73	
Elementary Secondary Education, Title II — 1973-74	21,900
To Help Communities Help Themselves	1,789
Bilingual Education, Title VII — 1973-74	(56,283)
Teachers Corps, H.E.A., Title V B	(12,823)
Elementary Secondary Education, Title I — 1973-74	(674,914)
Elementary Secondary Education, Title III — 1973-74	117,479
Adult Basic Education — 1973-74	208,299
Vocational Education Act, P.L. 90-576 — 1973-74	102,663
Elementary Secondary Education, Title VI B — 1973-74	394
Manpower Development and Training Act	(57,391)
Elementary Secondary Education, Title II — 1974-75	
Comprehensive Employment and Training Act — Department of Labor	
Elementary Secondary Education, Title VII — 1974-75	
Elementary Secondary Education, Title I — 1974-75	
Bilingual Education, Title III — 1974-75	
Vocational Education Act, P.L. 90-576 — 1974-75	
Adult Basic Education — 1974-75	
Adult Basic Education — Academic — 1974-75	
Focus on Schools, Title VII, P.L. 92-318	
Equal Education Improvement Fund, Chapter 636, Section 1	
Equal Education Improvement Fund, Chapter 636, Section 8	
Adult Basic Education — 1974-75	
Total Federal Grants for School Purposes	<u>(\$106,374)</u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Year Ended June 30, 1975

Revenue Received (Note 1)	Transfers		Expenditures	Unexpended Balance June 30, 1975	Encumbrances	Unencumbered Balance June 30, 1975 (Exhibit C-1)
	To (Schedule C-1)	(From)				
				\$11,490		\$11,490
				30,195		30,195
				2,563		2,563
			\$68,340	41,080		41,080
				16,100		16,100
				30,892		30,892
\$402						
				1,320		1,320
				7,823		7,823
				1,742		1,742
				523		523
				3,959		3,959
12,004						
				3,267		3,267
				30,199		30,199
				(61,364)		(61,364)
120,806						
				6,055		6,055
				623		623
			1,429	1,105		1,105
			768	(9,171)		(9,171)
89,953			40,755	100,932	\$3,417	97,515
			462	48,173	1,140	47,033
				1,913		1,913
			20,419	64,086	9,120	54,966
					5,640	(5,640)
			22,231	(331)		(331)
				1,789		1,789
			2,542	(58,825)		(58,825)
259,000			190,696	55,481		55,481
1,573,821	\$90,141		1,004,130	(15,082)		(15,082)
133,960	167,584		238,778	180,245		180,245
144,035	(271,619)		196,422	(115,707)	42,533	(158,240)
528,737			108,932	522,468	108,999	413,469
			90	304		304
181,580			44,889	79,300		79,300
99,854			16,668	83,186		83,186
390,000			442,737	(52,737)		(52,737)
247,137			319,231	(72,094)		(72,094)
5,802,422	(90,141)		6,984,858	(1,272,577)	6,896	(1,279,473)
106,649			247,751	(141,102)		(141,102)
230,304			41,825	188,479	110,339	78,140
11,435	14,035		10,138	15,332		15,332
210,021	90,000		162,075	137,946	9,120	128,826
1,530,739			809,525	721,214		721,214
1,516,016			2,888,202	(1,372,186)		(1,372,186)
152,773			519,985	(367,212)	9,225	(376,437)
			2,600	(2,600)		(2,600)
\$13,341,648	—		\$14,386,478	(\$1,151,204)	\$306,429	(\$1,457,633)

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Receipts, Expenditures and Balances

Year Ended June 30, 1975

FUND OR GRANT	Balance June 30, 1974
<i>Other Federal Grants</i>	
Health and Hospitals Department:	
Tuberculosis Control Project	(\$55,891)
Trustees of Health and Hospitals, Inc.	1,261,404
Beautification and Improvement of Public Urban Land	
Model Cities Administration:	
Child Welfare	24,838
Interim Assistance Program	(29,656)
Mothers Tutoring Mothers	1,405
Tutorial Program	37,750
Model Cities Neighborhood Facilities (HUD)	14,912
Model Cities Program (HUD)	(573,389)
Model Cities Program (CRP)	51,075
Hill-Burton (HEW)	
Model Cities Spanish Community Center	
Interim Assistance Program	9,518
National Highway Safety Act of 1966	(453)
Summer Youth Program	(13,166)
Summer Youth Program (A.B.C.D.)	1,116
Transportation of Youth	2,129
Youth Advocacy Program	84,720
Summer Youth Program, Recreation Support Program (Department of Labor)	116
Family Counseling Program	7,054
Summer Youth Program, Recreation Support Program (O.E.O.)	3,276
Boston Council for Aging, Senior Aides Project	(1,660)
Code Enforcement Program	(17,238)
Development and Industrial Commission	(11,867)
Omnibus Crime Control and Safe Streets Act	1,229,140
Housing Inspection, State Sanitary Code	477
System Development for City Schools	36,000
Coordinating Council on Drug Abuse	3,541
Manpower Development Act of 1962, as amended	(9,594)
Emergency Employment Act of 1971 — Section 5	100,204
Emergency Employment Act of 1971 — Section 6	60,759
Intergovernmental Personnel Act of 1971	1,166
Fields Corner Neighborhood House	(130,432)
School Department, Food Services	113,171
Disaster Relief Act of 1972	
Retired Senior Volunteers (HEW)	8,493
North End Federal Grant	98,308
Volunteers Coordinating Program	(3,555)
Economic Development and Industrial Commission (NERCOM)	35
Boston Manpower Training Staff	3,159
Occupational and Educational MDTA	58,000
Development Industrial Commission, Naval Base Conversion	22,810
Office of Economic Opportunity, O.P.S.	18,598
Water, Federal Grant	247,500
Capacity Building Program (HUD)	
Comprehensive Employment and Training Act	
Summer Feeding Program	7,215

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Year Ended June 30, 1975

Revenue Received (Note 1)	Transfers To (From) (Schedule C-1)	Expenditures	Unexpended Balance June 30, 1975	Encumbrances	Unencumbered Balance June 30, 1975 (Exhibit C-1)
\$51,165		\$6,026	(\$10,752)	\$1,156	(\$11,908)
	(\$1,207,079)	54,325			
444,369			444,369		444,369
93,731		56,945	61,624	34,143	27,481
69,502			39,846		39,846
			1,405		1,405
			37,750		37,750
1,034,472		504,328	545,056	290,728	254,328
5,466,565		4,834,141	59,035	871,163	(812,128)
138,804		77,601	112,278	296	111,982
		310,414	(310,414)	674,461	(984 875)
91,230			91,230		91,230
			9,518	1,835	7,683
102,933		68,663	33,817		33,817
			(13,166)	1,403	(14,569)
			1,116	704	412
		1,972	157	157	
260,362		325,006	20,076	5,142	14,934
			116	643	(527)
107,783		109,352	5,485	5,598	(113)
		1,973	1,303	1,412	(109)
168,379		161,887	4,832	1,200	3,632
1,465,666	(388,750)	945,138	1,114,540	31,880	82,660
3,323			(8,544)		(8,544)
1,236,186	(413,346)	2,030,260	21,720	147,715	(126,025)
			477		477
			36,000		36,000
1,509		2,794	2,256	205	2,051
75,274		19,634	16,046	8,259	7,787
1,523,687	(161,630)	1,292,325	169,936	20,206	149,730
	161,630	55,480	166,909	450	166,459
		500	666		666
337,759		181,920	25,407	288,510	(263,103)
		71,541	11,630	11,630	
303,298		40,671	262,624	16,071	216,553
59,565		57,804	10,254	1,652	8,602
229,200	(29,200)	303,114	(4,806)	185,862	(190,668)
17,400		13,966	(121)	105	(226)
		1,092	(1,057)		(1,057)
15,175		22,432	(4,098)		(4,098)
		19,895	38,105	19,500	18,605
123,500		150,877	(4,567)		(4,567)
		14,939	3,659		3,659
			247,500		247,500
161,622		136,878	24,744		24,744
21,150,247		12,705,311	8,144,936	2,350,532	6,094,404
			7,215		7,215

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Receipts, Expenditures and Balances

Year Ended June 30, 1975

FUND OR GRANT	Balance June 30, 1974
<i>Other Federal Grants</i>	
Development and Industrial Commission, Title III, Acts of 1965	\$25,526
Treatment Alternative to Street Crime	177,251
Youth Activities T.A.S.C.	142,328
Work Incentive Program	10,489
Omnibus Crime Control — Federal	
Omnibus Crime Control — State	
Omnibus Crime Control — City	
Visiting Companion Program for Elderly	
Area Agency on Aging	
Information and Referral for Elderly	
Campership Program, Department of Public Welfare	
Student Prosecutor	
Community Development Block Grant	
Total Other Federal Grants	\$3,016,582
Total Federal Grants	\$2,910,208
<i>Highway Programs</i>	
Chapter 782, Acts of 1962	\$33,658
Chapter 822, Acts of 1963	65,732
Chapter 679, Acts of 1965	101,038
Chapter 616, Acts of 1967	46,725
Chapter 768, Acts of 1969	127,450
Total Highway Programs	\$374,603
<i>Unallocated Revenue and Miscellaneous Funds</i>	
Remodeling of Jury Pool and Appeals Court, State Reimbursement	\$295,864
Parking Meter Fees	(1,272)
Parking Facilities Fund	3,420
Parking Facilities, Local Communities	558,651
Maintenance and Improvement of Historical Sites	
Massachusetts Rehabilitation Commission	
Conservation Commission, Ford Foundation Grant	6
Officer Friendly Program — Sears Roebuck	1,601
Educational Facilities Laboratories, Inc.	17,500
Executive Office, Affairs of the Elderly	3,500
Parking Meters, Acquisition and Installation of	
Boston Housing Authority — Payroll Advance	
Eastern Regional Library Program	(431,694)
Special Education Grant, Chapter 766	
Pensions to Teachers — State Reimbursement	(203,072)
Charles Strosacker Foundation	4,742
Officer Friendly Program — Sears Roebuck — Schools	537
The Ford Foundation Grant	26,138
School Lunches, Chapter 417, Acts of 1950	897,381
Physical Education, Chapter 658, Acts of 1950	17,029
Total Unallocated Revenue and Miscellaneous Funds	\$1,190,334
Total Receipts, Expenditures and Balances (Exhibit C-3)	\$4,475,145

NOTE 1. Revenues Received includes Letters of Credit issued and other amounts due from federal government. (See Schedule C-2)

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Year Ended June 30, 1975

Revenue Received (Note 1)	Transfers To (From) (Schedule C-1)	Expenditures	Unexpended Balance June 30, 1975	Encumbrances	Unencumbered Balance June 30, 1975 (Exhibit C-1)
\$17,902		\$40,367	\$3,061		\$3,061
431,000		558,726	49,525	\$17,272	32,253
519,765		504,074	158,019	35,754	122,265
113,318		123,862	(55)		(55)
2,427,554	\$392,678	2,135,656	684,576	261,483	423,093
117,781	20,668	92,322	46,127		46,127
145,182		9,150	136,032		136,032
145,647		110,953	34,694	799	33,895
44,679		39,805	4,874		4,874
26,182			26,182	13,223	12,959
21,844			21,844	1,775	20,069
5,014		5,000	14		14
2,412,000			2,412,000		2,412,000
\$41,160,574	(\$1,625,029)	\$28,229,122	\$14,323,005	\$5,332,954	\$8,990,051
\$54,502,222	(\$1,625,029)	\$42,615,600	\$13,171,801	\$5,639,383	\$7,532,418
			\$33,658	\$6,906	\$26,752
			65,732	56,520	9,212
			101,038		101,038
			46,725	11,067	35,658
			127,450	1,880	125,570
			\$374,603	\$76,373	\$298,230
\$140,410			\$140,410		\$140,410
1,335,742	(\$1,110,000)		521,606		521,606
380,369		\$39,280	339,817	\$1,898	337,919
		3,420			
267,000	(400,000)	60,692	364,959	255,173	109,786
11,566		404	11,162	5,443	5,719
			6	3,000	(2,994)
		1,587	14		14
		17,400	100		100
3,500		7,000			
	110,000		110,000		110,000
72,459		88,377	(15,918)		(15,918)
1,486,181		1,618,468	(563,981)	5,932	(569,913)
3,436,229		2,199,130	1,237,099		1,237,099
		112,011	(315,083)		(315,083)
			4,742		4,742
20,545		17,364	3,718		3,718
20,000		21,732	24,406		24,406
6,262,906		5,381,857	1,778,433	381,903	1,396,530
4,636			21,665		21,665
\$13,441,543	(\$1,400,000)	\$9,568,722	\$3,663,155	\$653,349	\$3,009,806
\$67,943,765	(\$3,025,029)	\$52,184,322	\$17,209,559	\$6,369,105	\$10,840,454

EXHIBIT C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Changes in Cash Position (Note 1)
Year Ended June 30, 1975

Sources of Cash:

Federal Grants		\$54,502,222
Unallocated Revenue and Miscellaneous Funds (Exhibit C-2):		
Parking Meter Fees	\$1,335,742	
Income, School Lunches, Chapter 417, Acts of 1950	6,262,906	
Eastern Regional Library Program	1,486,181	
Special Education Grant, Chapter 766	3,436,229	
Other Revenues	920,485	
		<hr/>
		13,441,543
Receipt of Cash from General Fund to Provide for Federal Grants for School Purposes and Other Grants		204,690
		<hr/>
		<u>\$68,148,455</u>

Uses of Cash:

Expenditures (Exhibit C-2)	\$52,184,322
Transfers to Other Funds (Net) (Schedule C-1)	3,025,029
Decrease in Liabilities	3,974,950
Increase in Amounts Due from Federal Government	12,436,084
Increase in Amounts Due from General Revenue Funds	8,017,686
	<hr/>
	<u>\$79,638,071</u>

Decrease in Cash	\$11,489,616
Cash Balance, June 30, 1974	11,489,616
	<hr/>
Cash Balance, June 30, 1975	<u><u>—0—</u></u>

NOTE 1. General Revenue Cash and Special Revenue Cash are not maintained in separate bank accounts nor segregated on the General books. Accordingly, all cash is shown in the General Revenue Fund, effective June 30, 1975.

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers
Year Ended June 30, 1975

Date of Council Order or Authorization	Authority	From	Amount	To	Amount
July 11, 1974	(Note 1)	Code Enforcement Program	\$121,430	Capital Improvements Fund	
Sept. 3, 1974	(Note 1)	Trustees of Health and Hospitals	1,207,079	Capital Improvements Fund	
May 5, 1975	(Note 1)	Maintenance and Improvement of Historic Sites	400,000	Capital Improvements Fund	
May 12, 1975	(Note 1)	North End Federal Grant	29,200	Capital Improvements Fund	
May 20, 1975	(Note 1)	Code Enforcement Program	364,320	Capital Improvements Fund	
June 30, 1975	(Note 1)	Parking Meter Fees	1,000,000	General Revenue Funds — Traffic and Parking Department (Exhibit B-2)	
June 30, 1975	(Note 1)	General Revenue Funds — Housing Inspection Department (Schedule B-1)		Code Enforcement Program	\$100,000
June 30, 1975	(Note 1)	Various Special Revenue Accounts	1,068,371	Various Special Revenue Accounts	1,068,371
			<u>\$4,193,400</u>		<u>\$1,168,371</u>
Totals (Note 2)					

NOTE 1. Acts of 1909, Chapter 486, Section 3B as amended by Chapter 24, Acts of 1954, which permits the City Auditor, with approval of the Mayor to make transfers to close the books.

NOTE 2. Transfers from (\$4,193,400)
 Transfers to 1,168,371
 (Net) Exhibit C-2 (\$3,025,029)

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Amounts Due from Federal Government
June 30, 1975

Letters of Credit:

Interim Assistance Program	\$69,502
Model Cities Program (HUD)	458,568
Code Enforcement Program	613,374
Comprehensive Employment and Training Act	8,398,247
Community Development Block Grant	\$2,412,000

\$11,951,691

Other:

Model Cities Neighborhood Facilities (HUD)	\$353,293
Fields Corner Neighborhood House	10,000
North End Federal Grant	121,100

484,393

Total Amounts Due from Federal Government (Exhibit C-1)	<u><u>\$12,436,084</u></u>
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SECTION D

CAPITAL IMPROVEMENTS FUND

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Comparative Balance Sheet

ASSETS											June 30, 1975	June 30, 1974
Cash (Exhibit D-4)	.	.	.	.	.	.	.	.	.	.	\$8,887,240	\$33,935,855
Debt Authorized but Unissued	.	.	.	.	.	.	.	.	.	.	342,511,400	328,101,400
Less: Bond Anticipation Notes Issued	.	.	.	.	.	.	.	.	.	.	20,000,000	—
											<u>\$322,511,400</u>	<u>\$328,101,400</u>
Total Assets	.	.	.	.	.	.	.	.	.	.	<u>\$331,398,640</u>	<u>\$362,037,255</u>
LIABILITIES AND FUND BALANCES												
<i>Liabilities</i>												
Warrants Payable	.	.	.	.	.	.	.	.	.	.	—	(\$4,717)
<i>Fund Balances</i>												
Appropriated:												
Encumbered	.	.	.	.	.	.	.	.	.	.	\$102,643,514	\$130,934,050
Unencumbered	.	.	.	.	.	.	.	.	.	.	228,242,570	230,862,309
											<u>\$330,886,084</u>	<u>\$361,796,359</u>
Unappropriated	.	.	.	.	.	.	.	.	.	.	512,556	245,613
											<u>\$331,398,640</u>	<u>\$362,041,972</u>
Total Liabilities and Fund Balances	.	.	.	.	.	.	.	.	.	.	<u>\$331,398,640</u>	<u>\$362,037,255</u>

EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENTS FUND

Summary of Revenues, Expenditures and Balances

Year Ended June 30, 1975

DEPARTMENT AND IMPROVEMENT	Unexpended Balance June 30, 1974	Other Revenue and Appropri- ations Received	Serial Bonds Issued (Note 1)
PARKS AND RECREATION DEPARTMENT			
Eradication of Dutch Elm Disease	\$700		
Acquiring Land for Parks and Playgrounds	250,000	\$175,000	
Departmental Equipment	283,640		
	<u>\$534,340</u>	<u>\$175,000</u>	
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	\$821,095		
Incinerator Building, Construction and Equipping	7,918		
Public Ways, Construction of	1,623,076	\$1,360,199	
Sewerage Works	1,377,213		\$1,100,000
Sidewalks, Construction of	493,990		
Purchase of Water Meters	1,747		
Laying and Relaying Water Mains	442,958		
Construction and Relaying Water Mains	259,184		
Street Lighting Improvements			
	<u>\$5,027,181</u>	<u>\$1,360,199</u>	<u>\$1,100,000</u>
SCHOOL DEPARTMENT			
Construction of School Buildings, Acquisition of Land and Original Equipment, Chapter 645, Acts of 1948	\$1,832,709		\$21,800,000
Construction of School Buildings, Acquisition of Land and Original Equipment, and Furnishings thereof	7,208,651	\$29	
Remodeling, Reconstruction and Extraordinary Repairs to Buildings, Chapter 215, Acts of 1965	16,235		
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department	(27,386)		1,200,000
Departmental Equipment	367,384		
	<u>\$9,397,593</u>	<u>\$29</u>	<u>\$23,000,000</u>
COUNTY BUILDINGS			
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings thereof	\$41,505		
Remodeling, Reconstruction and Extraordinary Repairs to Suffolk County Court House	8,800		
	<u>\$50,305</u>		
URBAN RENEWAL			
Charlestown	\$852,813		\$2,300,000
Government Center	229,832		
North Harvard Street, Brighton			
School-Franklin and Boylston-Essex	344,862		
South Cove	292,066		
South End	648,570		4,000,000
South Station	159,107		
St. Botolph Street	(82,852)		
Sumner Street, East Boston			
Washington Park	908,053		
Waterfront	737,028		4,915,000
West End	9,772		
BRA Relocation Payments	408,684		
Park Plaza			
Brunswick, King, Open Space Program	(3,500)		
Care of Shade Trees			
	<u>\$4,504,435</u>		<u>\$11,215,000</u>

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Summary of Revenues, Expenditures and Balances
Year Ended June 30, 1975

Expenditures	Unexpended Balance June 30, 1975	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1975
	\$700			\$700
\$187,243	237,757			237,757
1,068,385	(784,745)	\$1,000,000	\$112,288	102,967
\$1,255,628	(\$546,288)	\$1,000,000	\$112,288	\$341,424
\$249,229	\$571,866	\$500,000	\$598,508	\$473,358
7,592	326		326	
4,530,727	(1,547,452)	12,000,000	3,127,550	7,324,998
534,093	1,943,120	1,500,000	425,061	3,018,059
1,149,395	(655,405)	3,500,000	992,683	1,851,912
	1,747			1,747
868,350	(425,392)	3,500,000	817,403	2,257,205
380,314	(121,130)	4,000,000	957,086	2,921,784
1,028,499	(1,028,499)	4,000,000	872,487	2,099,014
\$8,748,199	(\$1,260,819)	\$29,000,000	\$7,791,104	\$19,948,077
\$31,406,616	(\$7,773,907)	\$176,305,000	\$66,594,320	\$101,936,773
5,573,053	1,635,627	8,500,000	4,383,764	5,751,863
242,053	(225,818)	2,600,000	192,670	2,181,512
1,432,384	(259,770)	600,000	129,681	210,549
273,018	94,366	500,000	135,949	458,417
\$38,927,124	(\$6,529,502)	\$188,505,000	\$71,436,384	\$110,539,114
\$863	\$40,642			\$40,642
83,570	(74,770)	\$775,000	\$596,276	103,954
\$84,433	(\$34,128)	\$775,000	\$596,276	\$144,596
\$2,182,286	\$970,527	\$3,900,000	\$1,122	\$4,869,405
200,597	29,235	2,400,000	103,545	2,325,690
		3,900		3,900
218,239	126,623	2,607,000		2,733,623
453,096	(161,030)	5,629,000	17,551	5,450,419
3,743,634	904,936	15,400,000	66,917	16,238,019
351,990	(192,883)	2,453,000	4,758	2,255,359
	(82,852)	390,000		307,148
		100,000		100,000
696,091	211,962	2,500,000	29	2,711,933
7,219,747	(1,567,719)	9,500,000	12,291	7,919,990
401,108	(391,336)	500,000		108,664
51,235	357,449			357,449
	(3,500)	6,800,000		6,800,000
		3,500		
		300,000		300,000
\$15,518,023	\$201,412	\$52,486,400	\$206,213	\$52,481,599

EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENTS FUND

Summary of Revenues, Expenditures and Balances

Year Ended June 30, 1975

DEPARTMENT AND IMPROVEMENT	Unexpended Balance June 30, 1974	Other Revenue and Appropria- tions Received	Serial Bonds Issued (Note 1)
PLANNING, DESIGNING, AND ACQUIRING LAND FOR CONSTRUCTION AND ORIGINAL EQUIPPING OF STRUCTURES AND FACILITIES			
Fire Department	\$1,304,292		\$750,000
Health and Hospitals Department	3,538,607	\$1,207,079	6,000,000
Library Department	605,963	(699,538)	
Parks and Recreation Department	1,018,879	400,000	8,165,000
School Department	3,494,297		
Police Department	209,094		
Public Facilities Department	1,731		
Roxbury Civic Center	106,210		
Penal Institutions Department	23,480		450,000
City Garage	1,641,564	16,000	4,300,000
Fire-Police Wharf	290,360		
Public Works Department	300,000	3,100,000	
Off-Street Parking			
	\$12,534,477	\$4,023,541	\$19,665,000
CONSTRUCTION AND RECONSTRUCTION OF BUILDINGS AND ORIGINAL EQUIPMENT AND FURNISHINGS THEREOF			
Fire Department			
Health and Hospitals Department	(\$179,001)		\$5,000,000
Library Department	168,700		
Police Department	45,902		
Public Works Department	117,023		
Roxbury Civic Center		\$699,538	
Traffic and Parking Department	331		
	\$152,955	\$699,538	\$5,000,000
REMODELING, RECONSTRUCTION AND EXTRAORDINARY REPAIRS TO BUILDINGS			
Hospital, Chapter 668, Acts of 1958	\$1,167		
Hospital, Chapter 752, Acts of 1963	458,993	\$380,960	
Chapter 364, Acts of 1955	2,148		
Chapter 514, Acts of 1961	19,375		
Repairs to Public Buildings	(16,696)		
Repairs to Public Buildings Owned by the City	648,560	135,225	
Dorchester Central Kitchen	11,584		
New City Hall		36,318	
	\$1,125,131	\$552,503	
MISCELLANEOUS			
Automatic Traffic Control in Various Sections of the City	\$30,835		
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings Thereof (Fire Department)	6,819		
Civilian Defense	406		
City of Boston, Parking Facilities	242,080		
Departmental Equipment — 1967	(2,059)	\$2,059	
Departmental Equipment — 1970	(149,549)	(2,059)	
New City Hall, Construction of	60,023		
Voting Machines	1,037		
Urban Beautification Reimbursement	6,344		
Acquiring Fire or Police Boats	172,606		
Economic Development and Industrial Corporation			
	\$368,542		
Total Revenues, Expenditures and Balances	\$33,694,959	\$6,810,810	\$59,980,000

NOTE 1. Serial Bonds issued includes \$20,000,000 in Bond Anticipation Notes.

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Summary of Revenues, Expenditures and Balances
Year Ended June 30, 1975

Expenditures	Unexpended Balance June 30, 1975	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1975
\$825,970	\$1,228,322	\$5,000,000	\$313,526	\$5,914,796
8,159,196	2,586,490	\$5,000,000	3,383,796	4,202,694
375	(93,950)	2,000,000	4,189	1,901,861
2,673,468	6,910,411	4,200,000	5,640,025	5,470,386
1,394,202	2,100,095	1,000,000	2,589,075	511,020
15,353	193,741	1,260,000	23,725	1,430,016
	1,731			1,731
152	106,058		14,428	91,630
32,770	440,710		79,767	360,943
5,577,594	379,970		295,037	84,933
64,795	225,565	500,000	80,430	645,135
300,000	3,100,000			3,100,000
604,867	(604,867)	2,900,000	355,801	1,939,332
\$19,648,742	\$16,574,276	\$21,860,000	\$12,779,799	\$25,654,477
		\$1,560,000		\$1,560,000
\$5,116,182	(\$295,183)	4,000,000	\$3,798,741	(93,924)
36,267	132,433		111,718	20,715
49	45,853		14,055	31,798
197,763	(80,740)	2,000,000	1,921,010	(1,750)
	699,538	1,000,000		1,699,538
	331			331
\$5,350,261	\$502,232	\$8,560,000	\$5,845,524	\$3,216,708
	\$1,167		\$680	\$487
\$75,193	764,760		200,970	563,790
	2,148		2,148	
	19,375		28,425	(9,050)
	(16,696)		6,063	(22,759)
1,180,692	(396,907)	\$10,360,000	1,618,709	8,344,384
483	11,101		12,858	(1,757)
186,614	(150,296)	200,000	58,947	(9,243)
\$1,442,982	\$234,652	\$10,560,000	\$1,928,800	\$8,865,852
\$1,000	\$29,835		\$35,056	(\$5,221)
6,338	481		3,312	(2,831)
	406	\$40,000	40,744	(338)
506,188	(264,108)	1,225,000	636,325	324,567
491,000	(642,608)	1,500,000	1,093,458	(236,066)
	60,023		60,001	22
	1,037			1,037
	6,344		36,791	(30,447)
131,167	41,439		41,439	
		7,000,000		7,000,000
\$1,135,693	(\$767,151)	\$9,765,000	\$1,947,126	\$7,050,723
\$92,111,085	\$8,374,684	\$322,511,400	\$102,643,514	\$228,242,570

EXHIBIT D-3
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Analysis of Change in Fund Balance
Year Ended June 30, 1975

Fund Balance, June 30, 1974:

Appropriated	\$361,796,359	
Unappropriated	245,613	
	<hr/>	\$362,041,972

Additions:

Serial Bonds Issued		39,980,000
Bond Anticipation Notes Issued		20,000,000

Other Revenue and Appropriations (Exhibit D-2):**Sale of Property:**

City	\$3,366,943	
Park	175,000	
	<hr/>	
	\$3,541,943	
Unappropriated	(266,943)	266,943
Appropriated	3,275,000	
Other Revenue	3,535,810	6,810,810
	<hr/>	<hr/>
		\$429,099,725

Deductions:

Expenditures (Exhibit D-2)		\$92,111,085
Net Decrease in Debt Authorized but Unissued		5,590,000
		<hr/>

Fund Balance, June 30, 1975:

Appropriated	\$330,886,084	
Unappropriated	512,556	
	<hr/>	<hr/>
		\$331,398,640

EXHIBIT D-4
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Analysis of Changes in Cash Position
Year Ended June 30, 1975

Sources of Cash:

Serial Bonds Issued (Exhibit D-2)	.	.	.	.	.	.	.	.	.	.	.	\$39,980,000
Other Revenues	.	.	.	.	.	.	.	.	.	.	.	3,535,810
Sale of City Property	.	.	.	.	.	.	.	.	.	.	.	3,541,943
Maturities of Treasury Bills	.	.	.	.	.	.	.	.	.	.	.	135,113,540
Bond Anticipation Notes Issued	.	.	.	.	.	.	.	.	.	.	.	90,000,000
Increase in Warrants Payable	.	.	.	.	.	.	.	.	.	.	.	4,717
												\$272,176,010

Uses of Cash :

Expenditures (Exhibit D-2)	\$92,111,085
Purchases of Treasury Bills	135,113,540
Bond Anticipation Notes Redeemed	70,000,000
	<u>\$297,224,625</u>

Decrease in Cash	.	.	.	.	.	.	.	.	.	.	.	.	.	\$25,048,615
Cash Balance, June 30, 1974	.	.	.	.	.	.	.	.	.	.	.	.	.	33,935,855
Cash Balance, June 30, 1975 (Exhibit D-1)	.	.	.	.	.	.	.	.	.	.	.	.	.	\$8,887,240



SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Combined Balance Sheet
June 30, 1975

	Sinking Fund	General Obligation Bonds	Total (Memorandum Only)
<hr/>			
ASSETS			
Cash on Hand and in Bank	\$47,398	\$207,920	\$255,318
Investments at Book Value	16,232,839		16,232,839
Amounts to be Provided for Debt Retirement		376,370,080	376,370,080
	<hr/>		
Total Assets	\$16,280,237	\$376,578,000	\$392,858,237
	<hr/>		
LIABILITIES AND FUND BALANCES			
General Obligation and Sinking Fund Bonds (Exhibit E-5)	\$16,233,500	\$376,578,000	\$392,811,500
Fund Balance	46,737		46,737
	<hr/>		
Total Liabilities and Fund Balances	\$16,280,237	\$376,578,000	\$392,858,237
	<hr/>		

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Funds
Fiscal 1975

Balance June 30, 1974:													
Cash	.	.	.	.	.	.	.	.	.	.	.	.	\$1,538,067
Investments	.	.	.	.	.	.	.	.	.	.	.	.	15,888,839
													<u>\$17,426,906</u>
Additions:													
Betterments, Assessments, etc.	.	.	.	.	.	.	.	.	.	.	.	.	\$207,920
Interest on Investments	.	.	.	.	.	.	.	.	.	.	.	.	113,206
													<u>321,126</u>
													<u>\$17,748,032</u>
Deductions:													
Redemption of Rapid Transit Debt	.	.	.	.	.	.	.	.	.	.	.	.	\$627,000
Interest on Rapid Transit Debt	.	.	.	.	.	.	.	.	.	.	.	.	632,875
													<u>\$1,259,875</u>
Balance June 30, 1975 (Note 1) :													
Cash	.	.	.	.	.	.	.	.	.	.	.	.	\$255,318
Investments	.	.	.	.	.	.	.	.	.	.	.	.	16,232,839
													<u>\$16,488,157</u>
NOTE 1:													
Available for Reduction of Sinking Fund Debt	.	.	.	.	.	.	.	.	.	.	.	.	\$16,233,500
Available for Reduction of General Debt	.	.	.	.	.	.	.	.	.	.	.	.	207,920
Available for Interest on Sinking Fund Debt	.	.	.	.	.	.	.	.	.	.	.	.	46,737
													<u>\$16,488,157</u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power Within Debt Limit (Note 1)
Year Ended June 30, 1975

Total debt incurring power within the debt limit (5 percent of \$2,100,000,000 — Equalized Valuation under section 10C of Chapter 58 of the General Laws)	.	.	.	.	.	.	.	.	.	\$105,000,000
Increase Due to Increase in Equalized Valuation to \$2,600,000,000	.	.	.	.	.	.	.	.	.	<u>25,000,000</u>
										<u>\$130,000,000</u>
Less Debt Incurring Power Used:										
Debt Outstanding June 30, 1974	.	.	.	.	.	.	.	.	.	\$70,042,000
Loans Authorized but not Issued as of June 30, 1974	.	.	.	.	.	.	.	.	.	<u>34,795,000</u>
Debt Incurring Power Available July 1, 1974	.	.	.	.	.	.	.	.	.	\$25,163,000
Add:										
Sinking Fund Surplus Available for Debt Retirement	.	.	.	.	.	.	.	.	.	531,605
Debt to Be Redeemed During Period	.	.	.	.	.	.	.	.	.	<u>10,449,000</u>
Available Debt Incurring Power Within Debt Limit	.	.	.	.	.	.	.	.	.	<u><u>\$36,143,605</u></u>
Actual Debt Incurred Within Debt Limit	.	.	.	.	.	.	.	.	.	<u><u>\$15,600,000</u></u>

NOTE 1. Sections 7, 7A, 8 and 10 of Chapter 44 of the General Laws provide that debt for certain specified purposes cannot exceed the debt limit as calculated herein. Debt for certain other purposes can be incurred outside of this limit.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Debt
Year Ending June 30, 1975

	General Obligation	Rapid Transit	Gross Debt	MONEY AVAILABLE FOR REDUCTION OF DEBT		Net Debt
				Special Assessment	Sinking Funds	
Balance June 30, 1974 . . .	\$365,477,000	\$16,860,500	\$382,337,500	\$531,605	\$16,860,500	\$364,945,395
Issued	39,980,000		39,980,000			39,980,000
Change in Assessments for Betterments				(323,685)		323,685
Redeemed	28,879,000	627,000	29,560,000		627,000	28,879,000
Balance June 30, 1975 . . .	\$376,578,000	\$16,233,500	\$392,811,500	\$207,920	\$16,233,500	\$376,370,080
Net Change	\$11,101,000	(\$627,000)	\$10,474,000	(\$323,685)	(\$627,000)	\$11,424,685

Loans in Anticipation of Revenue

	Authorized	Issued	Redeemed	Balance June 30, 1975
Authorized by City Council	\$125,000,000	\$100,000,000	\$100,000,000	—
Totals	\$125,000,000	\$100,000,000	\$100,000,000	—

Loans in Anticipation of a Bond Issue

	Authorized	Issued	Redeemed	Balance June 30, 1975
Authorized by City Council (Note 1)	\$45,000,000	\$45,000,000	\$25,000,000	\$20,000,000
Totals	\$45,000,000	\$45,000,000	\$25,000,000	\$20,000,000

NOTE 1. When short-term notes are issued to redeem, or in effect, extend the maturities of similar notes previously issued, only the original amount is shown here as issued.

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Summary of the Status of Active Bond Issues
June 30, 1975

	Loans Authorized	Loans Issued	Years of Maturity
General Purpose:			
Auditorium	\$5,540,000	\$5,540,000	1965-1994
Acquisition of Land, Parks and Playgrounds	490,000	490,000	1971-1991
Automatic Traffic Control Signals	250,000	250,000	1970-1980
Departmental Equipment	10,600,000	7,600,000	
Economic Development and Industrial Corp.	7,000,000		
Funding Loan, Act of 1957	45,000,000	45,000,000	1958-1978
New City Hall	24,490,000	24,490,000	1964-1998
Parking Facilities	18,200,000	16,975,000	1957-1991
Remodeling and Extraordinary Repair	39,055,000	28,820,000	1966-1984
Urban Redevelopment Relocation	134,966,400	73,390,000	1961-1995
Schoolhouses and Sites:			
Capital Improvements, Act of 1966	24,000,000	24,000,000	1968-1994
Capital Improvements, Act of 1973	2,200,000	1,200,000	1976-1994
Construction of Buildings, Acquisition of Land	20,000,000	20,000,000	1955-1987
School Project Loan, Act of 1948	300,000,000	109,585,000	1966-1995
Public Buildings, Exclusive of School:			
Capital Improvements, Act of 1966	90,950,000	89,150,000	1968-1995
Capital Improvements, Act of 1973	27,700,000	5,000,000	1976-1994
Construction of Buildings, Acquisition of Land	35,735,000	21,175,000	1954-1991
Hospital Improvements, Act of 1970	15,000,000	15,000,000	1973-1992
Public Works:			
Bridges	9,540,000	9,040,000	1954-1992
Public Ways	46,130,000	34,130,000	1964-1984
Sewers	21,350,000	19,850,000	1946-1995
Sidewalks	7,380,000	3,880,000	1969-1979
Street Lighting	4,000,000		
Water Mains and Meters	12,750,000	5,250,000	1967-1992
	<u>\$902,326,400</u>	<u>\$559,815,000</u>	
Rapid Transit Debt	\$16,860,500	\$16,860,500	1930-1995
Sinking Funds Available for Reduction of Debt			

NOTE 1. Loans Authorized \$902,326,400
Loans Issued 559,815,000
Loans Authorized but Unissued \$342,511,400

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Summary of the Status of Active Bond Issues
June 30, 1975

Outstanding June 30, 1974	Issued 1975	Matured 1975	Outstanding June 30, 1975	Maximum Annual Payment	Date of Last Issue
\$3,725,000		\$185,000	\$3,540,000	\$185,000	Nov. 1, 1965
425,000		25,000	400,000	25,000	Dec. 1, 1971
170,000		25,000	145,000	25,000	Dec. 1, 1970
3,920,000		1,320,000	2,600,000	1,180,000	June 1, 1974
9,650,000		2,250,000	7,400,000	2,250,000	Oct. 1, 1958
18,140,000		840,000	17,300,000	840,000	Dec. 1, 1968
9,405,000		845,000	8,560,000	845,000	Dec. 1, 1971
16,065,000		2,655,000	13,410,000	2,435,000	June 1, 1974
55,035,000	\$6,215,000	3,065,000	58,185,000	3,380,000	April 1, 1975
21,120,000		1,050,000	20,070,000	1,050,000	June 1, 1974
	1,200,000		1,200,000	65,000	April 1, 1975
7,285,000		990,000	6,295,000	925,000	Aug. 1, 1967
89,965,000	11,800,000	4,890,000	96,875,000	5,480,000	April 1, 1975
68,880,000	14,665,000	3,640,000	79,905,000	4,385,000	April 1, 1975
	5,000,000		5,000,000	265,000	April 1, 1975
10,720,000		985,000	9,735,000	960,000	Dec. 1, 1972
13,500,000		750,000	12,750,000	750,000	June 1, 1972
3,645,000		350,000	3,295,000	325,000	Dec. 1, 1972
18,815,000		3,160,000	15,655,000	2,950,000	June 1, 1974
8,607,000	1,100,000	769,000	8,938,000	793,000	April 1, 1975
2,280,000		740,000	1,540,000	640,000	June 1, 1974
4,125,000		345,000	3,780,000	340,000	Dec. 1, 1972
\$365,477,000	\$39,980,000	\$28,879,000	\$376,578,000	\$30,093,000	
\$16,860,500		\$627,000	\$16,233,500		June 1, 1949
		627,000	16,233,500		

EXHIBIT E-6
City of Boston and County of Suffolk
Schedule of Bond Redemption and Interest by Years
As of June 30, 1975

	SERIAL BONDS			RAPID TRANSIT BONDS		
	Payable from		Total City	Payable from Sinking Funds		Debt and Interest
	Tax Levies City	Revenues Water		Debt	Interest	
1976	\$29,753,000	\$340,000	\$30,093,000	\$2,285,000	\$492,441	\$2,777,441
1977	28,830,000	340,000	29,170,000	2,615,000	387,004	3,002,004
1978	27,000,000	300,000	27,300,000	560,000	300,916	860,916
1979	24,380,000	265,000	24,645,000	70,000	287,529	357,529
1980	22,395,000	265,000	22,660,000		286,041	286,041
1981	21,700,000	265,000	21,965,000	290,000	284,335	574,335
1982	20,675,000	265,000	20,940,000	115,000	275,548	390,548
1983	19,480,000	260,000	19,740,000	565,000	264,079	829,079
1984	18,915,000	255,000	19,170,000	925,000	244,804	1,169,804
1985	18,220,000	235,000	18,455,000	140,000	233,304	373,304
1986	18,060,000	190,000	18,250,000	1,040,000	225,881	1,265,881
1987	17,885,000	190,000	18,075,000	20,000	206,791	226,791
1988	17,505,000	135,000	17,640,000	115,000	204,997	319,997
1989	17,035,000	115,000	17,150,000		203,479	203,479
1990	16,595,000	115,000	16,710,000		203,479	203,479
1991	16,235,000	115,000	16,350,000	83,500	202,539	286,039
1992	14,335,000	65,000	14,400,000	1,860,000	201,375	2,061,375
1993	9,085,000	65,000	9,150,000	1,280,000	158,325	1,438,325
1994	7,360,000		7,360,000	4,250,000	99,512	4,349,512
1995	3,270,000		3,270,000		450	450
1996	1,150,000		1,150,000	20,000	225	20,225
1997	1,015,000		1,015,000			
1998	885,000		885,000			
1999	560,000		560,000			
2000	475,000		475,000			
Totals	\$372,798,000	\$3,780,000	\$376,578,000	\$16,233,500	\$4,763,054	\$20,996,554

SECTION F

TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
TRUST FUNDS
Comparative Balance Sheet
June 30, 1975

ASSETS	June 30, 1975	June 30, 1974
Cash	\$15,919,608	\$2,742,900
Rent Receivable — George R. White Fund	64,731	45,734
Less: Amount not Available until Collected	(64,731)	(45,734)
Investment at Book Value	256,469,698	261,682,809
Total Assets	<u>\$272,389,306</u>	<u>\$264,425,709</u>
Fund Balance (Schedule F-1)	<u>\$272,389,306</u>	<u>\$264,425,709</u>

SCHEDULE F-1
City of Boston and County of Suffolk
TRUST FUNDS
Schedule of Fund Balances
June 30, 1975

Reflected in Accounts of City Auditor (Schedule F-2)	\$2,591,671
Reflected in Accounts of Collector-Treasurer:	
Boston Retirement System (4%)	\$6,030,876
State-Boston Retirement System (5%)	227,686,311
Cemetery Funds	6,724,684
City Hospital Funds	1,734,677
George F. Parkman Fund	5,376,736
Public Library Funds	2,811,175
General Investment Account	2,045,269
School Funds	418,379
Public School Teachers Retirement Fund	2,708,950
George R. White Fund	6,967,305
Miscellaneous Other Funds	7,293,273
Total Reflected in Accounts of Collector-Treasurer	269,797,635
Total Fund Balances (Exhibit F-1)	\$272,389,306

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Year Ended June 30, 1975

	Balance June 30, 1974	Income	Expenditures	Balance June 30, 1975
Boston Sanatorium	\$2,625	\$572		\$3,197
Gold Medal Funds	1,390	440	\$659	1,171
Hospital Department	30,097	139		30,236
Library Department:				
Trust Funds, Income	143,677	228,332	309,058	62,951
Miscellaneous, Income	3,818	3,662	1,683	5,797
Parks and Recreation Department:				
Cemetery Trust Funds, Income (Note 1)	162,326	136,382	162,326	136,382
Mary P. C. Cummings Trust Fund, Income	78,802	13,249	4,244	87,807
Miscellaneous, Income	13,174	3,722	3,150	13,746
Police Department	119,088	11,486	1,116	129,458
Real Property Department	3,691	180	3,800	71
School Committee	80,319	17,348	7,476	90,191
Unclassified:				
Employees' Group Insurance Trust Fund	1,034,867	674,524		1,709,391
Edward I. Browne		303,858		303,858
Miscellaneous, Income	19,826	3,858	6,269	17,415
Totals (Schedule F-1)	<u>\$1,693,700</u>	<u>\$1,397,752</u>	<u>\$499,781</u>	<u>\$2,591,671</u>

NOTE 1. Expenditure amount represents Cemetery Trust Fund Income transferred to Enterprise Funds (Exhibit G-3).

SCHEDULE F-3**City of Boston and County of Suffolk****TRUST FUNDS****Summary of Agency Fund Expenditures and Reimbursements (Note 1)****Year Ended June 30, 1975**

Expenditures:													
George R. White Fund	.	.	.	.	.	.	.	.	.	.	.	.	\$122,794
State-Boston Retirement System Expense Fund	.	.	.	.	.	.	.	.	.	.	.	.	452,565
Franklin Technical Institute	.	.	.	.	.	.	.	.	.	.	.	.	701,086
Michael F. Cahill Fund	.	.	.	.	.	.	.	.	.	.	.	.	5,500
													<u>\$1,281,945</u>
Reimbursements:													
										.	.	.	<u>1,212,684</u>
Balance Due General Revenue Funds June 30, 1975	.	.	.	.	.	.	.	.	.	.	.	.	69,261
Less: Amounts Due to Trust Funds from General Revenue Fund	.	.	.	.	.	.	.	.	.	.	.	.	<u>12,700</u>
Balance Due General Revenue Funds June 30, 1975 (Net) (Exhibit B-1)	.	.	.	.	.	.	.	.	.	.	.	.	<u><u>\$56,561</u></u>

NOTE 1. The City of Boston acts as disbursing agents for certain trust funds. Disbursements are made out of the city's General Revenue Funds and reimbursed by the Trust Funds.



SECTION G**ENTERPRISE FUNDS**

EXHIBIT G-1
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Comparative Balance Sheet

	Water Department	Sewer Department	Cemetery Division	Penal Institutions Industries	Total (Memorandum Only)	
					June 30, 1975	June 30, 1974
ASSETS						
Cash in Bank and on Hand (Exhibit G-4) (Note 1)						\$3,689,700
Accounts Receivable (Schedule G-2)	\$9,584,130	\$4,358,418			\$13,942,548	12,652,946
Amounts Not Available Until Collected	(9,584,130)	(4,358,418)			(13,942,548)	(12,652,946)
Total Assets	—	—			—	\$3,689,700
LIABILITIES, RESERVES, AND FUND BALANCES						
Liabilities and Reserves						
Amounts Due To (From) General Revenue Funds	(\$2,677,048)	\$8,899,989	(\$281,452)	(\$78,284)	\$5,863,205	\$537,338
MDC Assessment — Over (Under) Estimate	(13,912)	302,342			288,430	
Reserve for Encumbrances	1,952,850	73,915	175,318		2,202,083	1,578,756
Water Deposit Account	20,041				20,041	
Total Liabilities and Reserves	(\$718,069)	\$9,276,246	(\$106,134)	(\$78,284)	\$8,373,759	\$2,116,094
Fund Balances (Deficit) (Exhibit G-3)	\$718,069	(\$9,276,246)	\$106,134	\$78,284	(\$8,373,759)	\$1,573,606
Total Liabilities, Reserves, and Fund Balances	—	—	—	—	—	\$3,689,700

NOTE 1. General Revenue cash and Enterprise Fund cash are not maintained in separate bank accounts nor segregated on the general books. Accordingly, all cash is shown in the General Revenue Fund, effective June 30, 1975.

EXHIBIT G-2

City of Boston and County of Suffolk

ENTERPRISE FUNDS

Combined Statement of Operations

Year Ended June 30, 1975

				Water Department	Sewer Department	Cemetery Division	Total Memorandum (Only) (Exhibit G-3)
Revenues Received	.	.	.	\$15,138,443	\$3,281,062	\$718,639	\$19,138,144
Departmental Expenditures (Schedule G-1)	.	.	.	5,255,311	1,100,089	636,367	6,991,767
MDC Assessments	.	.	.	10,496,485	5,600,119		16,096,604
Pensions and Annuities (Non-Contributory)	.	.	.	321,517	160,623	20,000	502,140
Charges from General Revenue Funds (Schedule B-1) (Note 1)							
Treasury Department, Collecting Division	.	.	.	354,242	113,444		467,686
Public Works Department	.	.	.	1,282,971	322,885		1,605,856
Data Processing Unit	.	.	.	611,951	215,011		826,962
Redemption of Funded Debt	.	.	.	345,000	769,000		1,114,000
Interest on Debt	.	.	.	216,059	415,782		631,841
State-Boston Retirement System	.	.	.	231,009	104,943	51,700	387,652
Total Charges	.	.	.	\$3,041,232	\$1,941,065	\$51,700	\$5,033,997
Net Loss (Income)	.	.	.	\$3,976,102	\$5,520,834	(\$10,572)	\$9,486,364

NOTE 1. Enterprise operations are charged for certain service department and other fixed costs.

EXHIBIT G-3
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Combined Analysis of Changes in Fund Balances
Year Ended June 30, 1975

				Water Department	Sewer Department	Cemetery Division	Penal Institutions Industries	Total Memorandum Only)
Fund Balances (Deficit) June 30, 1974 (Note 1)	.	.	.	\$5,180,779	(\$3,712,716)	\$27,259	\$78,284	\$1,573,606
Net Income (Loss), from Operations (Exhibit G-2)	.	.	.	(3,976,102)	(5,520,834)	10,572		(9,486,364)
(Increase) Decrease in Reserve for Encumbrances	.	.	.	(486,608)	(42,696)	(94,023)		(623,327)
Transfer from Trust Fund (Schedule F-2)	.	.	.	.	.	162,326		162,326
Fund Balances (Deficit) June 30, 1975 (Exhibit G-1)	.	.	.	\$718,069	(\$9,276,246)	\$106,134	\$78,284	(\$8,373,759)

NOTE 1. It is required that Sewer and Water Deficits be raised in taxes. Since the tax rate is established prior to the determination of the prior year's deficits, deficits are raised in taxes of the second following year.

EXHIBIT G-4
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Combined Analysis of Changes in Cash Position
Year Ended June 30, 1975

	Water Department	Sewer Department	Cemetery Division	Penal Institutions Industries	Total Memorandum Only)
SOURCES OF CASH:					
Transfer of Cash from Special Revenue Funds to provide for Water Deposits	\$20,041				\$20,041
Transfers from Other Funds			\$162,326		162,326
Increase (Decrease) in Amounts Due General Revenue Funds	(\$2,677,048)	\$8,899,989	(281,452)	(\$78,284)	5,863,205
	(\$2,657,007)	\$8,899,989	(\$119,126)	(\$78,284)	\$6,045,572
USES OF CASH:					
Net Loss (Income) from Operations	\$3,976,102	\$5,520,834	(\$10,572)		\$9,486,364
Decrease in Liabilities, MDC Assessments	13,912	234,996			248,908
	\$3,990,014	\$5,755,830	(\$10,572)		\$9,735,272
Increase (Decrease) in Cash	(\$6,647,021)	\$3,144,159	(\$108,554)	(78,284)	(\$3,689,700)
Cash Balance (Deficit) June 30, 1974	\$6,647,021	(\$3,144,159)	\$108,554	\$78,284	\$3,689,700
Cash Balance June 30, 1975 (Exhibit G-1)	—	—	—	—	—

SCHEDULE G-1
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Summary of Expenditures
Year Ended June 30, 1975

CLASSIFICATION	Water Department	Sewer Department	Cemetery Division	Total (Exhibit G-2)
Personal Services	\$3,071,272	\$915,630	\$526,701	\$4,513,603
Contractual Services	414,571	117,729	33,971	566,271
Supplies and Materials	541,491	38,274	36,831	616,596
Equipment	476,275	1,021	34,997	512,293
Land, Structures, and Improvements	493,358			493,358
Other Charges	258,344	27,435	3,867	289,646
Total Expenditures	<u>\$5,255,311</u>	<u>\$1,100,089</u>	<u>\$636,367</u>	<u>\$6,991,767</u>

SCHEDULE G-2
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Schedule of Accounts Receivable
June 30, 1975

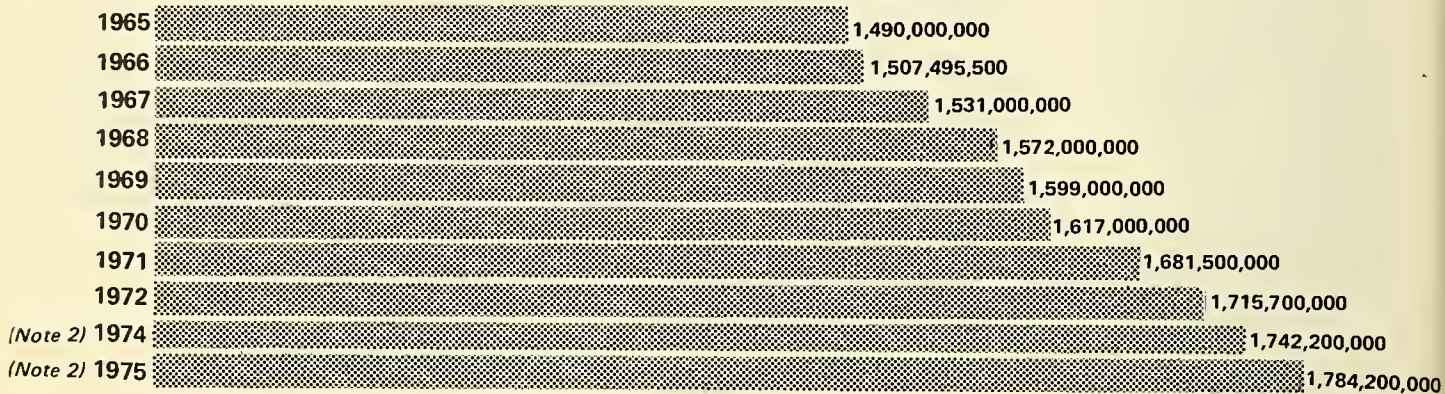
DESCRIPTION	Total	Water Department	Sewer Department
Rents and Other Charges	\$59,009	\$59,009	
Service and Use Charges	12,506,835	8,455,944	\$4,050,891
Tax Titles	1,376,704	1,069,177	307,527
Total Accounts Receivable (Exhibit G-1)	<u>\$13,942,548</u>	<u>\$9,584,130</u>	<u>\$4,358,418</u>

SECTION H

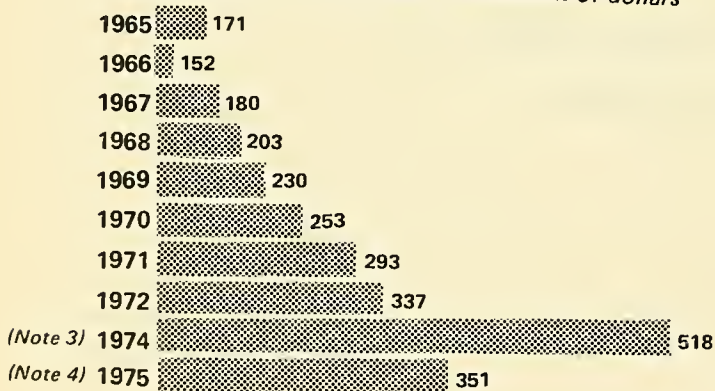
**MISCELLANEOUS SCHEDULES, CHARTS AND
STATISTICAL FACTS**

CHART H-1
City of Boston and County of Suffolk
VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS
AND TAX RATES, 1965-1975

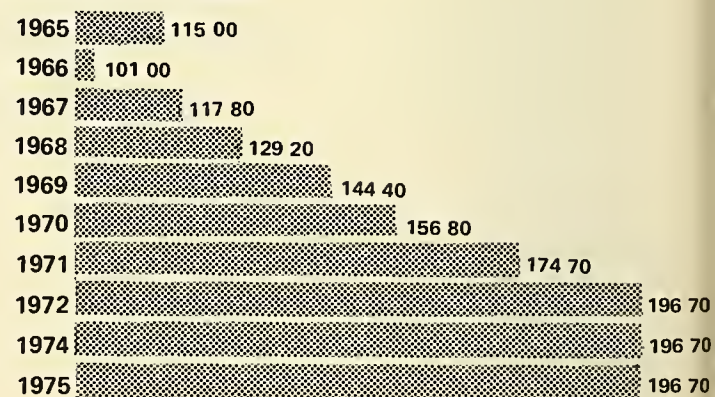
VALUATION in dollars



ASSESSOR'S TAX WARRANTS in millions of dollars



TAX RATES in dollars



NET FUNDED DEBT in millions of dollars



APPROPRIATION ORDERS in millions of dollars



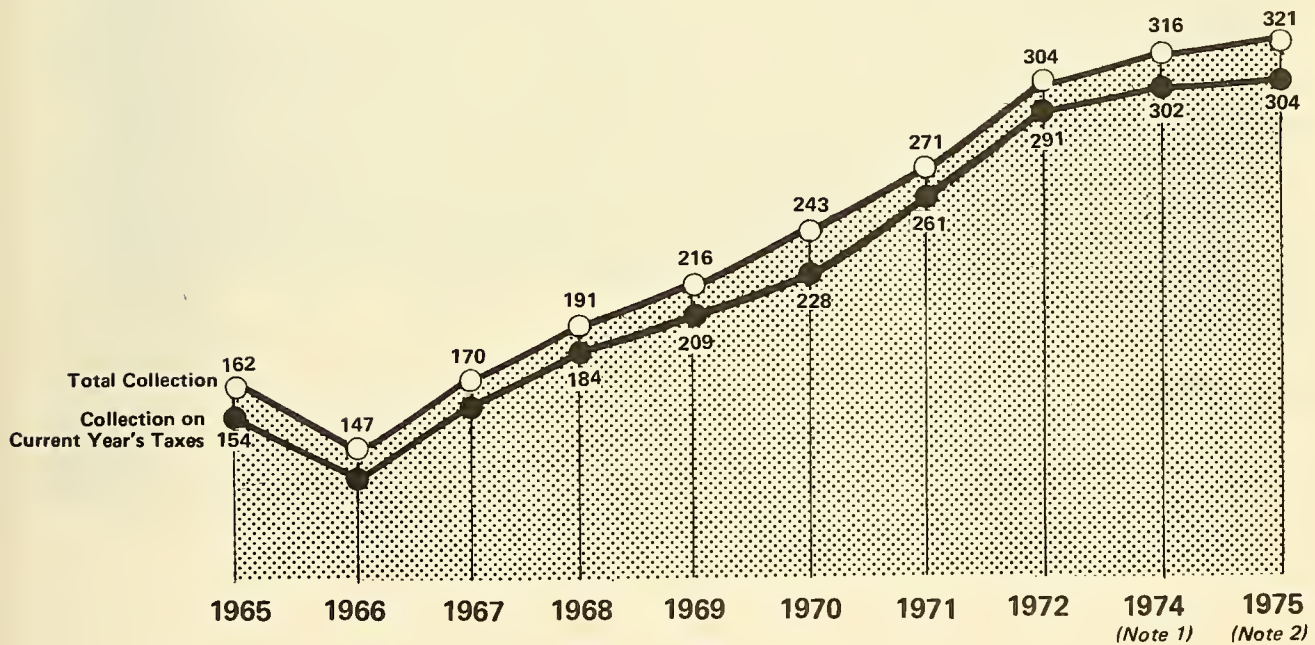
Note 1. 1913 to 1934, inclusive, April 1; 1935 to 1975, inclusive, January 1.

Note 2. June 30, 1974 and 1975.

Note 3. 18 months ended June 30, 1974.

Note 4. Year ended, June 30, 1975.

CHART H-2
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1965-1975
Gross Collections before Refunds or Adjustments



SUMMARY OF TAX COLLECTION *in millions of dollars*

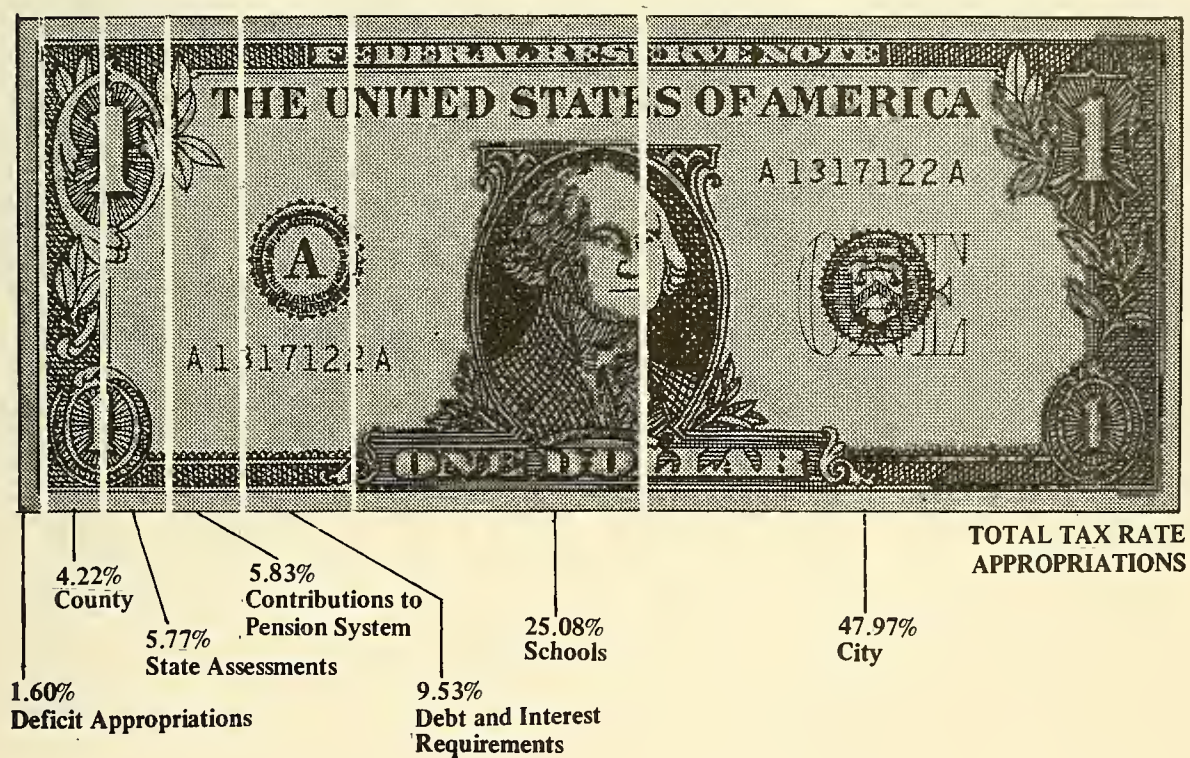
Note 1. Eighteen months ended June 30, 1974 annualized

Note 2. Year ended June 30, 1975.

SCHEDULE H-3
City of Boston and County of Suffolk
TAX RATE APPROPRIATIONS
Year Ended June 30, 1975

[illegible]

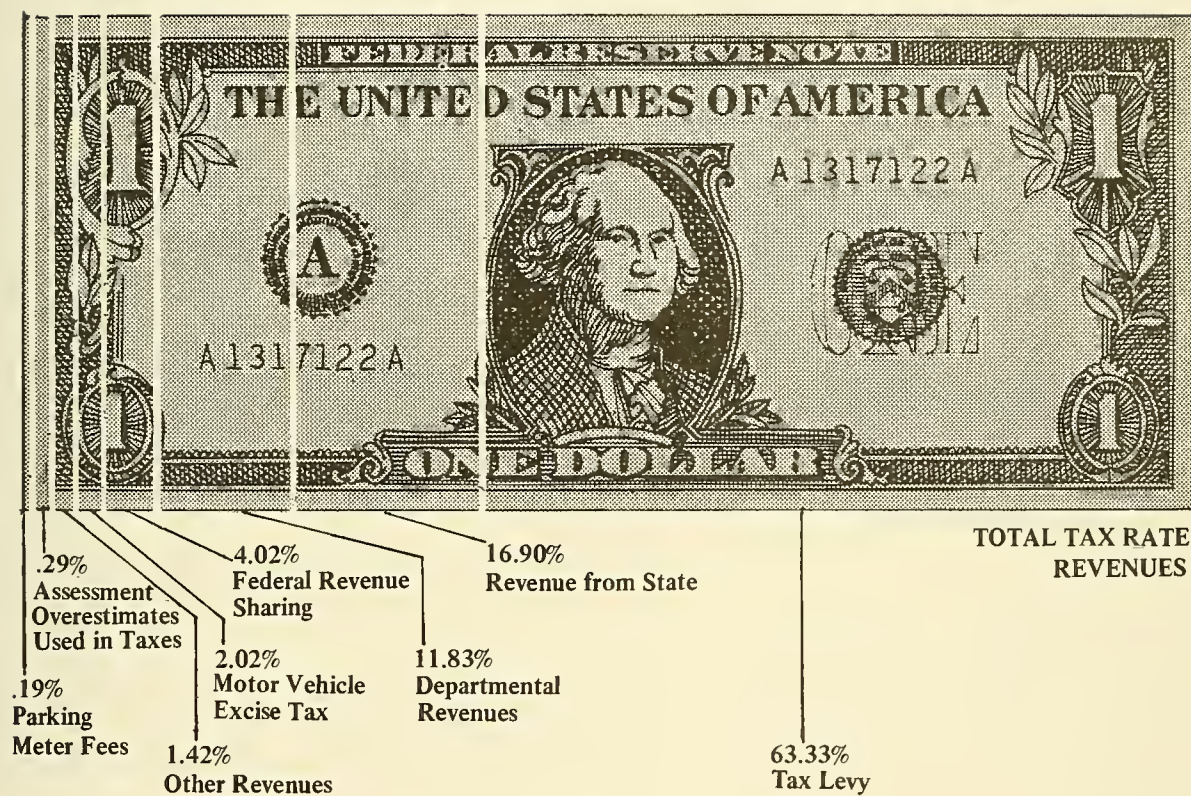
CHART H-3
City of Boston and County of Suffolk
TAX RATE APPROPRIATIONS
Year Ended June 30, 1975



SCHEDULE H-4
City of Boston and County of Suffolk
TAX RATE REVENUES
Year Ended June 30, 1975

Departmental Revenues:			
City	*\$7,030,657	1.34%	
County	6,306,137	1.21	
School Committee	955,732	.18	
Health and Hospitals	47,560,000	9.10	
	<u>\$61,852,526</u>		11.83%
Other Revenues	7,426,492		1.42
Revenue from State:			
Urban Renewal Assistance	\$1,701,446	.33	
Urban Redevelopment, Chapter 121A	4,942,100	.94	
State Lottery, Chapter 29	9,491,025	1.82	
Highway Fund, Chapter 479, Section 13	1,842,770	.35	
School Aid, Chapters 69 and 71	4,543,986	.87	
School Aid, Chapter 70	49,350,363	9.44	
Reimbursement of Taxes	1,676,801	.33	
School Building Aid	4,428,325	.84	
Veterans' Services	3,600,000	.69	
Courthouse Maintenance	1,034,000	.20	
Racial Imbalance, Chapter 71, Section 37D	1,309,324	.25	
Vocational Education, Chapter 74, Sections 9, 10, and 12	3,306,682	.63	
Other Revenue from State	1,113,929	.21	
	<u>88,340,751</u>		16.90
Motor Vehicle Excise Tax	10,572,575	2.02	
Federal Revenue Sharing	21,000,000	4.02	
Parking Meter Fees	1,000,000	.19	
Assessment Overestimates Used in Taxes	1,514,143	.29	
Tax Levy:			
Real Estate and Personal Property Taxes	\$350,952,140	67.13	
Less: Overlay Reserve for Abatements	(19,864,927)	(3.80)	63.33
Total Tax Rate Revenues	<u>\$522,793,700</u>		100.00%
Assessed Valuations — Real and Personal Property	<u>\$1,784,200,000</u>		
Tax Rate	<u>\$196.70</u>		

CHART H-4
City of Boston and County of Suffolk
TAX RATE REVENUES
Year Ended June 30, 1975



SCHEDULE H-5

**Number of Officials and Employees of City and County Departments As Required
Under the Provisions of Chapter 486, Section 27, of the Acts of 1909, as
Amended (City Charter)**

	Feb. 1, 1966	Feb. 1, 1967	Feb. 1, 1968	Feb. 1, 1969	1970 Feb. 1,	Feb. 1, 1971	Feb. 1, 1972	Feb. 1, 1973	Feb. 1, 1974	Feb. 1, 1975
Mayor's Office	16	16	24	64	41	24	33	27	31	36
Animal Control Commission									2	2
Board of Rent Appeal						16	36	49	59	55
Committee for Civic Unity	1	1								
Civil Defense Activities	9	14	9	15	13	11	10	9		
Bond Allotment Plan	5	5	5	4	4	3	2	4	2	2
Commission on Affairs of the Elderly				3	3	12	17	13	12	13
Public Celebrations Department			2	2	1		1	2	1	
Model Cities Program			2	31	162	259	261			
Model Neighborhood Board				5	36	59	73	73	55	45
Neighborhood Improvement	28	23	31	32				1	1	2
Conservation Commission					54	59	57	50	47	51
Youth Activities Bureau	26	35	57	56	28	34	34	22	22	19
Human Task Force					10	11	10	15	14	16
Economic Development and Industrial Commission					2	9	25	8	6	6
Council on Drug Abuse					3	42	49	24	27	25
Safe Streets Act									13	15
Office of the Boston Bicentennial										
Office of Development	5	3	1	1	3	1				
Office of Public Service				59	112	119	120	112	98	102
City Council	9	9	9	9	9	9	9	9	9	9
City Council Officers and Employees	17	18	17	24	18	23	25	24	25	29
Administrative Services Department:										
Director's Office	8	8	10	14	19	19	13	13	13	10
Manpower Planning						5	9			
Personnel and Budget Division	25	30	26	31	32	32	33	28	39	28
Public Service Careers							6			
Purchasing Division	28	28	30	27	30	32	32	31	32	30
Printing Section	82	85	80	72	66	73	75	75	73	70
Complaints Division	2	2	2							
Data Processing	24	21	16	23	56	56	52	50	49	49
Air Pollution Commission					4	4	6	5	4	4
Assessing Department	105	105	104	105	100	98	110	96	94	85
Auditing Department	58	60	61	59	51	52	53	44	44	51
Auditorium Commission	7	7	7	8	8	8	8	9	12	14
Boston Retirement Board	24	22	23	25	24	26	31	31	32	31
Boston Traffic Department	136	148	159	186	191	189	182	173	184	194
Building Department	130	148	155	149	151	149	148	143	141	142
Board of Appeal	9	9	9	7	8	8	8	8	8	8
Board of Examiners	5	5	5	5	5	5	5	5	5	5
City Clerk Department	15	15	15	15	15	15	15	15	14	14
Registry Division	37	36	37	34	33	37	37	36	34	35
City Record, Publication of	1	1	1	1	1	2	1	2		
Conservation Commission								1	1	2
Election Department	37	42	50	43	46	53	52	51	45	42
Emergency Employment Act—Administration							8			
Finance Commission	7	7	7	7	7	6	6	7	6	6
Fire Department	2,009	2,058	2,038	2,022	2,073	2,127	2,190	2,200	2,115	2,149
Government Center	1	1	1							
Health and Hospitals, Community Health Services:										
Health Division	291	273								
Hospital Department:										
Hospital Division	3,157	3,459	3,899	3,799	4,032	4,585	4,459	4,590	3,689	3,679
Sanatorium Division	405	389	397	405	405	447	446	481	439	457
Long Island Hospital Division	403	381	377	388	430	471	483	499	493	526
Housing Inspection Department:										
Housing Inspection Division	72	77	85	81	121	127	184	87	85	94
Weights and Measures Division	18	18	18	18	16	17	16	16	16	16
Law Department	62	58	59	62	58	67	65	63	61	60
Workmen's Compensation Service	6	6	7	7	6	6	6	5	5	5
Library Department	791	780	761	817	803	803	783	811	790	812
Licensing Board	16	13	17	17	15	14	13	14	14	13
Parks and Recreation Department	540	568	578	542	567	571	566	502	444	437
Cemetery Division	61	55	57	63	53	54	52	58	53	47
Police Department	2,792	2,849	2,697	3,012	3,090	3,394	3,289	3,195	3,021	3,157
Public Facilities Department		6	43	54	74	98	95	93	81	85
Public Works Department:										
Central Office	41	41	41	42	50	41	40	40	39	39
Automotive Division	113	123	112	135	157	159	137	135	82	78
Bridge Service	57	64	67	64	59	57	56	54	50	49
Highway Service	561	532	535	569	551	566	484	470	447	437
Sanitary Service	205	231	259	241	213	217	241	235	218	201
Sewer Service	102	104	107	106	120	128	112	105	97	95
Survey Division	57	54	50	49	53	55	53	50	47	48
Water Service	231	236	232	169	213	225	227	223	268	263
Real Property Department:										
Real Property Division	17	15	19	17	18	18	17	14	15	18
Buildings Division	212	204	211	211	222	220	208	179	168	155
Market Division	6	5	6	5	6	5	5	5	5	4
School Buildings Department	55	67	58	57	60	70	69	71	70	66
School Department	6,347	6,782	7,203	7,512	8,137	8,087	8,159	8,323	7,704	7,910
Treasury Department:										
Collecting Division	72	75	76	78	73					
Treasury Division	32	29	28	31	32	75	79	67	71	69
Veterans' Services Department	73	73	65	67	73	31	31	24	26	28
Veterans' Graves Registration	3	3	3	3	3	70	66	61	59	51
Welfare Department	839	891	1,029			3	3	3	3	3
County of Suffolk	20,503	21,424	22,089	21,758	23,049	24,368	24,286	23,940	21,929	22,298
	1,185	1,212	1,245	1,312	1,344	1,373	1,366	1,386	1,398	1,330
	21,688	22,636	23,334	23,070	24,393	25,741	25,652	25,326	23,327	23,628

Ed. Note: The above figures include permanent, temporary, emergency, and part-time employees on city and county payrolls on February 1, 1975, except employees whose salaries are federally funded.

